OVERBERG DISTRICT MUNICIPALITY

DRAFT

MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2015/2016 TO 2017/2018

DECUS NOSTRUM

ANNUAL BUDGET OF

OVERBERG DISTRICT MUNICIPALITY

DRAFT
2015/16 TO 2017/18
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Table of Contents

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Abbreviations and Acronyms

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CBD	Central Business District
CFO	Chief Financial Officer
MM	Municipal Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kW	kilowatt
ℓ	litre
LED	Local Economic Development
MBRR	Municipal Budget Reporting Regulations
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PGDS	Provincial Growth and Development Strategy
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
RG	Restructuring Grant
RSC	Regional Services Council
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

Part 1 – Annual Budget

1.1 Mayor's Report

Similar to last year, it is again with great relief and great pride in this municipality that I present the budget for the MTREF period 2015/16 to 2017/18 here today. In spite of minimal increases in the Equitable Share, we still managed to prepare a budget that is cash-backed. Although huge effort has been put into the budget preparation there are still areas of concern that need to be addressed. The main problem that we encounter is still the absence of an own revenue source for district municipalities. We as municipality hardly have any way to improve our own revenue position. As we all know there is movement from National Government to revise the equitable share formula, but unfortunately the equitable share replacing the former RSC levies is not part of this operation. In spite of all the negatives surrounding us, it is pleasing to be in a position that our budget for the MTREF period 2015/16 to 2017/18 complies with all the requirements set by National Treasury.

The financial position of the municipality is still very concerning and the rendering of basic core services are still under enormous pressure.

Furthermore the operational expenditure was cut as far as possible. To stay within this budget will require serious financial management and discipline. I do believe however with the correct guidance and the correct attitude from councilors, as well as staff members that we will be able to survive. If we can carry on like this and work together I believe that we can be proud of ourselves.

The equitable share over the MTREF period is growing very slowly and it is unfortunate that the National Government cannot see the need of the communities being serviced from the grant.

The only other alternative should the equitable share be insufficient is to find a sustainable and reliable source of own revenue for district municipalities. To date no such revenue source could be developed or implemented. We did however implement a fee for municipal health and fire brigade services to local municipalities for the approval of building plans. Although this is not a large amount of money it is a start to enable us to improve our own revenue sources.

If we look at the projection for the current financial year as well as the budget for the next three financial years it is obvious that although there is a net increase in cash flow, the available resources are still insufficient to ensure the future financial sustainability of the municipality. The results are as follows (see **Table 1 – Cash Projection**):

	2015/2016 MTREF BUDGET	2016/2017 MTREF BUDGET	2017/2018 MTREF BUDGET
Result Income and Expenditure Deficit/-Surplus	-154 071	-2 643 070	715 737
Less: Non Cash Items			
Depreciation	-1 919 040	-1 577 150	-1 579 519
Increase provision post ret health care	-5 798 020	-5 843 020	-5 890 270
Increase prov long service awards	-746 200	-759 700	-773 875
Leave reserve fund	-845 000	-859 400	-859 400
Less: Cash backed items			
SETA	-280 000	-300 000	-300 000
Sub-total -cash available/cash shortage	-9 742 331	-11 982 340	-8 687 327
Plus: Expenditure Items not in Income & Expenditure			
Allocation to Capital Replacement Reserve	3 100 000	5 120 000	1 840 000
Allocation to Capital expenditure	-1 000 000	-1 250 000	-2 000 000
Redemption - external borrowings	146 330	160 660	176 200
Redemption - financial leases	291 625	32 190	0
Long service awards payable	670 000	683 500	690 000
Post-retirement health benefits payable	2 100 000	2 245 000	2 392 250
Leave pay-outs	200 000	200 000	200 000
SETA	280 000	300 000	300 000
Capital expenditure from own resources	1 829 470	2 065 500	2 287 300
Net cash -inflow/outflow	-2 124 906	-2 425 490	-2 801 577

Table 1 – Cash Projection

From the table it is obvious that the budget is cash-backed (Net Cash Inflow). There are however certain areas of serious concern that need to be addressed. Unfortunately the equitable share that we receive does not allow us to address all these areas. The main areas of concern are:

- The limited staff and equipment for the rendering of core functions. Especially the fire brigade and municipal health functions are under heavy pressure to deliver core functions at an acceptable level. Not only are they under-staffed, the equipment and vehicles of the fire brigade are old and outdated and are not in a satisfactory condition;
- The provision for repairs and maintenance is way below the norm. This may have a serious impact on the useful life of municipal assets. Unfortunately there is no possibility of additional provision at this stage; and
- The IT equipment of the municipality is old and outdated and will have to be upgraded in the near future.

The employee related costs are increasing year by year. **Table 2 – Employee-related cost** illustrates the percentages of employee-related costs compared to total operational expenditure:

Description	Audited Outcome 2012/2013 R 000	Audited Outcome 2013/2014 R 000	Adjustment Budget 2014/2015 R 000	MTREF Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000
Employee related cost	65 871	72 505	63 381	69 250	73 046	78 285
Total expenditure	108 364	122 441	127 921	137 038	142 287	147 025
% of Employee related costs	60.8%	59.2%	49.5%	50.5%	51.3%	53.2%

Table 2 – Employee-related cost

The Director: Community and Technical Services will also be appointed in the 2015/2016 financial year.

District municipalities are almost entirely dependent on the grants they receive to fund their expenditure. **Table 3 – Government Grants** clearly illustrate the dependency of the municipality on government grants.

Description	2011/2012 Actual (R 000)	2012/2013 Actual (R 000)	2013/2014 Actual (R 000)	2014/2015 Adjusted Budget (R 000)	2015/2016 MTREF Budget (R 000)	2016/2017 MTREF Budget (R 000)	2017/2018 MTREF Budget (R 000)
Own Revenue Sources	18 329	22 007	18 220	19 130	24 548	26 886	24 771
Government Grant and Subsidies	81 540	88 328	101 746	106 050	112 644	118 044	121 539
Total Revenue	**99 869**	**110 335**	**119 966**	**125 180**	**137 192**	**144 930**	**146 310**

Table 3 – Governmental Grants

As can be seen from the above table, government grants represent by far the biggest part of total revenue. It is also a fact that there are no significant other sources of revenue for district municipalities except for those district municipalities that operate water or sanitation schemes on behalf of the local municipalities within their area. It is therefore of utmost importance for us to keep expenditure levels within our anticipated revenue.

Furthermore, the capital expenditure budgeted for, will have to be funded from own revenue as the municipality is unable to get external loans from financial institutions, because of the doubtful financial position of the municipality. During the past few financial years' capital expenditure had to be limited to the absolute minimum. Fortunately the cash flow situation has improved to the

extent that we can at least make provision for some capital expenditure over the MTREF period. As mentioned above these are not huge amounts, but at least it is a positive step in the right direction.

Proposed capital expenditure for the MTREF period is as follows (see **Table 4 – MTREF Capital Expenditure**):

Description	Audited Outcome 2012/2013 R 000	Audited Outcome 2013/2014 R 000	Adjustment Budget 2014/2015 R 000	MTREF Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000
Total Capital Expenditure	1 445	2 574	1 639	1 829	2 066	2 287
Funding:						
Borrowing	0	0	0	0	0	0
Internally generated funds	1 445	2 574	1 639	1 829	2 066	2 287
Total Capital Funding	1 445	2 574	1 639	1 829	2 066	2 287

Table 4 – MTREF Capital Expenditure

Although there is an improvement in the cash flow position of the municipality we are still experiencing the consequences of some poor financial management in the past. This will have a hampering effect on the performance of core functions for the near future. In this budget for the MTREF period, expenditure had to be cut to the bare minimum to stay within our limited revenue resources. The situation however remains that there are no reserves available to cover unforeseen emergencies or incidents. The delivery of core functions and services are still under immense pressure. It will however take a long time to recover from the accumulated deficit inherited by the current Council. If, however we could find additional sources of revenue, the situation could improve significantly over a much shorter period. This is essential to deliver quality services to the community.

The net cash and cash equivalents (calculated surplus) for the MTREF period are as follows (**Diagram 1 – Cash and Cash Equivalents**):

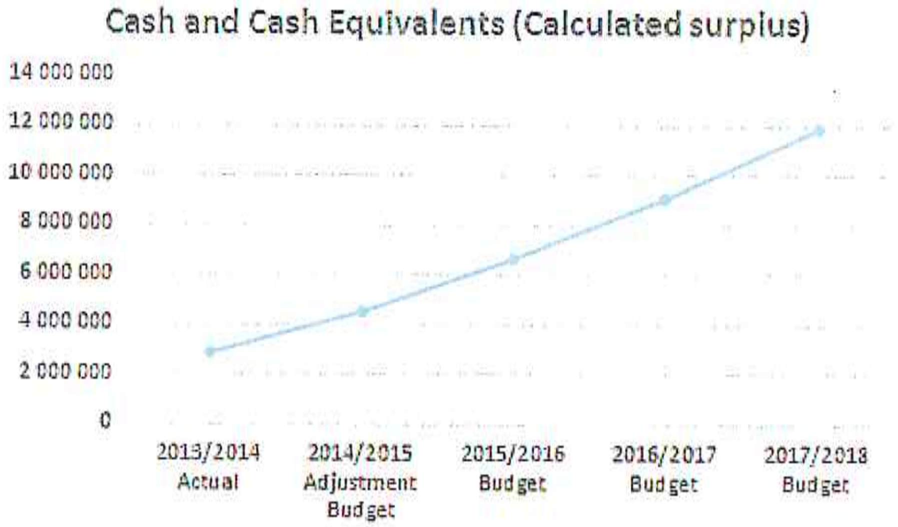


Diagram 1 – Cash and Cash Equivalents

It is quite obvious that there is a positive movement towards the end of the MTREF period.

I do believe that with strong and dedicated financial management and discipline, we would be able to improve the financial position of the municipality to make it sustainable and capable of delivering its core function at an acceptable level.

Recommendation:

The Council of Overberg District Municipality, acting in terms of Section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

1.1. The annual budget of the municipality for the financial year 2015/16 and the multi-year and single-year capital appropriations as set out in the following tables:

1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 13 on page 17;
1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 14 on page 18;
1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table 15 on page 19; and
1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 16 on page 20.

1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

1.2.1. Budgeted Financial Position as contained in Table 17 on page 21;
1.2.2. Budgeted Cash Flows as contained in Table 18 on page 22;

1.2.3. Cash-backed reserves and accumulated surplus reconciliation as contained in Table 19 on page 23; and

1.2.4. Asset management as contained in Table 20 on page 24.

2. The Council of Overberg District Municipality, acting in terms of Section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2015 the tariffs for all services, as set out in Annexure B.

1.2 Executive Summary

Introduction

The municipality made good progress in recent years with regard to the budgeting procedures and ensuring that budgets are prepared in line with GRAP and National Treasury Budget Regulations.

National Treasury's MFMA Circular No. 74 dated 12 December 2014 was mainly used to guide the compilation of the 2014/15 MTREF. Some of the key challenges faced by the municipality when compiling the budget were:

- The ongoing difficulties in the national and local economy;
- The need to prioritise projects and expenditure within the financial means of the municipality;
- The continued increases in the cost to provide services. Continuous high tariff increases are not sustainable - as there will be a point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- SCOA implementation;
- Affordability of capital projects; and
- Availability of affordable capital/borrowing.

The financial sustainability of the municipality is currently in serious doubt and urgent intervention from other role players within provincial and national government is needed to ensure that Overberg District Municipality remains a going concern.

Vote Structure

A vote is one of the main segments of a budget. The structure is for reporting requirements and links the accounting performance both to the IDP and to the responsible officials. The high level structure included in the budget documentation is shown in **Table 5 – Vote structure** below.

Vote name	Vote holder	Sub-vote name	Sub-vote holder	Dept #
Municipal Manager	Municipal Manager	Council Expenditure	Municipal Manager	2001
		Executive Services		2002
		Grants and Donations		2003
		Management Support		2004
		Internal Audit	Manager: Internal Audit Services	2006
Management Services	Director: Management Services	Record Management	Head: Record Management	2005
		Human Resources	Manager: Human Resources	2007
		Supply Chain Management	Head: Supply Chain Management	2008
		Finance: Income, Expenditure & IT	Head: Income, Expenditure & IT	2009
		Performance Management	Performance Management Officer	2010
		Administration	Senior Administration Officer	2011
		Buildings		2012
		Financial Services	Chief Financial Officer	2013
		Planning services	Manager: IDP/LED	2016
		Grants ex National Government	Chief Financial Officer	2018
		Grants ex Provincial Government	Chief Financial Officer	2019
		Finance Mangement Grant	Chief Financial Officer	2021
Community and Technical Services	Director: Community and Technical Services	Fire Brigade	Head: Disaster Management and Fire Services	2031
		Disaster Mangement		2032
		Municipal Health	Head: Municipal Health	2033
		Environmental Management	Head: Environmental Management	2039
		Karwyderskraal		2042
		Dennehof	Head: Resorts	2044
		Die Dam		2045
		Uilenkraalsmond		2046
		Roads: Main & Divisional	Head: Roads	2501
		Roads: Indirect Account		2503
		Roads: Plant Account		2505

Table 5 – Vote structure

1.3 Operating Revenue Framework

The following budget principles and guidelines directly informed the compilation of the 2015/16 MTREF:

- The 2014/15 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2015/16 annual budget;
- Tariff increases should be affordable and should generally not exceed inflation as measured by the CPI. This however presents a great challenge to the municipality that is in need of higher than CPI adjustments in order to raise internal revenue sources. However, higher than CPI adjustments become counter-productive, as it only increases the risk of non-payment by users; and
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act.

In view of the aforementioned, **Table 6 – Consolidated Overview of the 2015/16 MTREF** is a consolidated overview of the proposed 2014/15 Medium-term Revenue and Expenditure Framework.

Description	Adjustment Budget 2014/2015 R 000	MTREF Budget 2015/2016 R 000	MTREF Budget 2016/2017 R 000	MTREF Budget 2017/2018 R 000
Total Operating Revenue	125 180	137 192	144 930	146 310
Total Operating Expenditure	127 921	137 038	142 287	147 025
Surplus/(Deficit) for the year	(2 741)	154	2 643	(716)
Calculated surplus/(Deficit) (excluding profit on sale of property)	3 440	2 945	2 476	2 555
Cash inflow	1 697	2 125	2 425	2 802
Total Capital Expenditure	1 639	1 829	2 066	2 287

Table 6 – Consolidated Overview of the 2015/16 MTREF

Table 7 – Summary of revenue classified by main revenue source is a summary of the 2015/16 MTREF (classified by main revenue source):

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 MTREF		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Service charges - refuse revenue	1 787	0	0	0	0	0	0	0	0
Service charges - other	385	621	646	648	648	648	680	455	479
Rental of facilities and equipment	10 516	11 145	10 718	11 162	11 162	11 162	11 814	11 955	12 588
Interest earned - external investments	338	485	1 290	500	1 000	1 000	1 000	1 000	1 000
Interest earned - outstanding debtors	3	4	5	4	4	4	4	0	0
Dividends received	3	0	0	0	0	0	0	0	0
Fines	0	0	0	0	0	0	0	0	0
Licences and permits	10	45	44	49	49	49	24	26	26
Agency services	2 986	3 873	4 489	4 873	4 611	4 611	5 644	6 023	6 428
Transfers recognised - operational	81 540	88 328	101 746	95 423	106 030	106 030	112 644	118 044	121 539
Other revenue	2 302	5 218	620	412	938	958	2 282	2 306	2 409
Gains on disposal of PPE	0	616	407	850	697	697	3 100	5 120	1 840
Total Revenue (excluding capital transfers and contributions)	99 870	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 310

Table 7 – Summary of revenue classified by main source

Table 8 - Summary of revenue classified by municipal vote is a summary 2015/16 MTREF (classified by municipal vote):

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 MTREF		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Vote									
Vote 1 - MUNICIPAL MANAGER	1 262	4 491	4 506	5 723	5 308	5 308	8 744	11 143	8 268
Vote 2 - MANAGEMENT SERVICES	49 991	52 351	53 019	55 256	58 605	58 605	61 036	62 900	62 607
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	48 616	53 493	62 442	52 942	61 267	61 267	67 411	70 887	75 435
Total Revenue by vote	99 869	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 310

Table 8 – Summary of revenue classified by municipal vote

1.4 Operating Expenditure Framework

The Municipality's expenditure framework for the 2015/16 budget and MTREF is informed by the following:

- Guidance provided by National Treasury in Circular 74 dated 12 December 2014;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Limitation on tariff increases.

Table 9 - Summary of operating expenditure by standard classification item is a high level summary of the 2014/15 budget and MTREF (classified per main type of operating expenditure):

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Expenditure By Type									
Employee related costs	50 870	65 871	72 505	63 417	63 381	63 381	69 250	73 046	73 235
Remuneration of councillors	4 205	3 979	5 144	5 036	5 073	5 078	5 322	5 614	5 923
Debt impairment	653	753	330	–	–	–	–	–	–
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 530
Finance charges	1 131	1 392	861	141	145	145	96	82	67
Bulk purchases	–	–	–	–	–	–	–	–	–
Other materials	15 866						–	–	–
Contracted services	774	255	126	–	503	503	1 800	1 800	1 800
Transfers and grants	12	–	–	–	150	150	–	–	–
Other expenditure	28 532	33 025	40 818	46 376	56 711	56 711	58 652	60 168	59 371
Loss on disposal of PPE		641							
Total Expenditure	107 126	108 384	122 441	116 967	127 921	127 921	137 038	142 287	147 025

Table 9 – Summary of operating expenditure by standard classification item

The budgeted allocation for employee-related costs for the 2015/16 financial year totals R 69.25 million, which equals 50.5% of the total operating expenditure. These percentages increase to 51.3% and 53.2% in the 2 outer years of the MTREF period respectively.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Municipality's budget.

National Treasury is introducing a new Chart of Accounts and additional expenditure line- items in the budget. One of these line- items is "Other materials". Other materials comprise of amongst others the purchase of fuel, diesel, materials for maintenance, cleaning materials and chemicals. This group of expenditure has been identified in order to measure sustainability of the Municipality's infrastructure.

Other expenditure comprises various line items relating to the daily operations of the municipality, with the roads function contribution being the bulk of the expenditure.

Diagram 2 - Main operational expenditure categories for the 2015/16 financial year gives a breakdown of the main expenditure categories for the 2015/16 financial year:

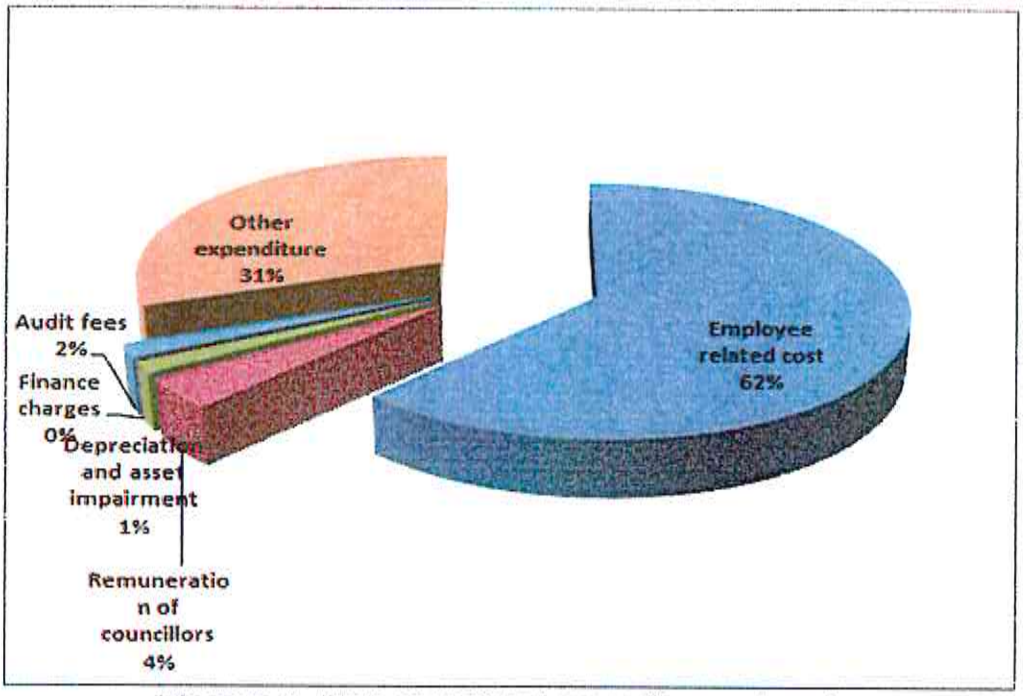


Diagram 2 - Main operational expenditure categories

1.4.1 Priority given to repairs and maintenance

Aligned to the priority given to preserving and maintaining the Municipality's current infrastructure, the 2015/16 budget and MTREF allocates a large portion of its operating budget to repairs and maintenance.

Table 10 – Repairs and maintenance per asset class provides a breakdown of the repairs and maintenance in relation to asset class:

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	10 306	3 371	8 614	13 646	22 349	22 349	23 644	24 776	26 011
Infrastructure - Road transport	10 305	3 371	8 614	13 646	22 349	22 349	23 644	24 775	26 011
Roads, Pavements & Bridges	10 305	3 371	8 614	13 646	22 349	22 349	23 644	24 775	26 011
Community	312	272	461	337	337	337	390	380	348
Swimming pools	14	12		8	8	8	8	–	–
Recreational facilities	298	260	461	329	329	329	382	380	348
Other assets	5 248	4 139	4 313	4 162	3 812	3 812	4 466	4 570	4 709
General vehicles	4 405	2 309	2 410	3 352	1 993	1 963	2 617	2 739	2 887
Specialised vehicles	–	851	800	–	880	880	950	950	950
Furniture and other office equipment	331	597	705	286	337	337	315	316	322
Total Repairs and Maintenance Expenditure	15 866	7 782	13 388	18 145	26 499	26 499	28 500	29 726	31 089

Table 10 – Repairs and maintenance per asset class

1.5 Capital expenditure

The capital budget below is an indication of what is affordable at this stage and does not necessarily reflect what is required to deliver services of high quality.

Table 11 – 2015/2016 Medium-term capital budget per vote provides a breakdown of budgeted capital expenditure by vote:

Description	2011/12	2012/13	2013/14	Current Year 2014/15		2015/16 MTREF		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote								
Multi-year expenditure to be appropriated								
Vote 1 - MUNICIPAL MANAGER	0	0	0	0	0	0	0	0
Vote 2 - MANAGEMENT SERVICES	0	0	0	0	0	0	0	0
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	0	0	0	0	0	0	0	0
Capital multi-year expenditure sub-total	0	0	0	0	0	0	0	0
Single-year expenditure to be appropriated								
Vote 1 - MUNICIPAL MANAGER	0	1	34	59	59	20	15	15
Vote 2 - MANAGEMENT SERVICES	76	404	730	287	287	201	1 196	669
Vote 3 - COMMUNITY AND TECHNICAL SERVICES	252	1 040	1 870	1 293	1 293	1 608	855	1 603
Capital single-year expenditure sub-total	328	1 445	2 635	1 639	1 639	1 829	2 066	2 287
Total Capital Expenditure - Vote	328	1 445	2 635	1 639	1 639	1 829	2 066	2 287

Table 11 – 2015/2016 Medium-term capital budget per vote

1.6 Annual Budget Tables – Parent Municipality

The following sections present the ten main budget tables (only nine applicable to ODM) as required in terms of Section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2015/16 budget and MTREF to be approved by the Council. Each table is accompanied by *explanatory notes.*

- Table 12 – MBRR Table A1 – Budget Summary;

- Table 13 – MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by standard classification);
- Table 14 – MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote);
- Table 15 – MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure);
- Table 16 – MBRR Table A5 – Budgeted Capital Expenditure by vote, standard classification and funding source;
- Table 17 – MBRR Table A6 – Budgeted Financial Position;
- Table 18 – MBRR Table A7 – Budgeted Cash Flow Statement; and
- Table 19 – MBRR Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation;
- Table 20 – MBRR Table A9 – Asset Management.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Financial Performance									
Property rates	–	–	–	–	–	–	–	–	–
Service charges	2 172	621	646	643	643	643	650	455	479
Investment revenue	335	435	1 290	500	1 000	1 000	1 000	1 000	1 000
Transfers recognised - operational	81 540	88 323	101 746	95 423	106 050	106 050	112 644	118 044	121 539
Other own revenue	15 820	20 901	16 254	17 350	17 482	17 482	22 853	25 431	23 291
Total Revenue (excluding capital transfers and contributions)	99 869	110 335	119 936	113 921	125 180	125 180	137 192	144 930	146 310
Employee costs	50 870	65 871	72 505	63 417	63 381	63 381	69 250	73 046	78 285
Remuneration of councillors	4 205	3 979	5 144	5 036	5 078	5 078	5 322	5 614	5 923
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 530
Finance charges	1 131	1 392	861	141	145	145	95	82	67
Materials and bulk purchases	15 866	–	–	–	–	–	–	–	–
Transfers and grants	12	–	–	–	150	150	–	–	–
Other expenditure	30 008	34 675	41 274	46 376	57 214	57 214	60 452	61 968	61 171
Total Expenditure	107 126	108 364	122 441	116 967	127 921	127 921	137 038	142 287	147 025
Surplus/(Deficit)	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Capital expenditure & funds sources									
Capital expenditure	328	1 445	2 574	767	1 639	1 639	1 829	2 066	2 287
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	328	1 445	2 574	767	1 639	1 639	1 829	2 066	2 287
Total sources of capital funds	328	1 445	2 574	767	1 639	1 639	1 829	2 066	2 287
Financial position									
Total current assets	5 710	17 194	17 902	9 025	7 436	7 436	9 561	11 987	14 788
Total non current assets	44 837	42 323	42 222	42 679	41 909	41 909	41 820	42 303	43 016
Total current liabilities	16 013	20 417	19 844	10 858	12 326	12 326	11 870	11 854	11 871
Total non current liabilities	57 810	60 322	63 972	69 032	63 451	63 451	67 888	72 045	76 093
Community wealth/Equity	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	(28 378)	(29 605)	(30 160)
Cash flows									
Net cash from (used) operating	(1 517)	14 434	3 237	1 042	3 499	3 469	1 292	(436)	3 425
Net cash from (used) investing	(328)	617	12	33	(942)	(942)	1 271	3 055	(447)
Net cash from (used) financing	(1 553)	(646)	(1 027)	(786)	(831)	(831)	(433)	(193)	(176)
Cash/cash equivalents at the year end	(1 968)	12 437	14 710	3 609	4 555	4 555	6 680	9 105	11 907
Cash backing/surplus reconciliation									
Cash and investments available	(1 638)	12 437	14 710	3 609	4 555	4 555	6 680	9 105	11 907
Application of cash and investments	3 966	12 173	11 044	2 693	2 270	2 270	2 270	2 270	2 270
Balance - surplus (shortfall)	(5 604)	315	3 666	916	2 285	2 285	4 410	6 835	9 637
Asset management									
Asset register summary (WDV)	344	343	336	307	386	386	336	336	336
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 530
Renewal of Existing Assets	–	–	1 025	285	1 058	1 058	1 214	1 625	910
Repairs and Maintenance	15 866	7 782	13 388	18 145	26 499	26 499	28 500	29 726	31 069
Free services									
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–
Households below minimum service level									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

Table 12 MBRR Table A1 - Budget Summary

Explanatory notes to MBRR Table A1 - Budget Summary:

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
   a. The operating surplus/deficit;
   b. Capital expenditure is balanced by capital funding sources, of which
      i. Transfers recognised are reflected on the Financial Performance Budget;
      ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget; and
      iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget.
4. The Cash backing/surplus reconciliation shows that the budget will be cash backed for the entire MTREF period.

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Standard Classification Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard									
Governance and administration	51 154	56 780	57 451	60 854	63 788	63 788	69 648	73 900	70 721
Executive and council	1 262	4 491	4 506	5 723	5 308	5 308	8 744	11 143	8 263
Budget and treasury office	48 208	52 273	52 930	55 114	58 462	58 462	60 885	62 737	62 433
Corporate services	1 684	15	16	18	18	18	19	21	21
Community and public safety	11 189	12 091	11 678	12 124	12 124	12 124	12 830	12 764	13 524
Community and social services	6	–	–	–	–	–	–	–	–
Sport and recreation	11 032	11 865	11 441	11 913	11 913	11 913	12 606	12 524	13 183
Public safety	52	123	123	86	86	86	92	98	183
Housing	–	–	–	–	–	–	–	–	–
Health	99	103	115	125	125	125	132	143	154
Economic and environmental services	35 735	41 449	50 825	40 943	48 765	48 765	52 914	56 465	60 265
Planning and development	–	–	–	–	–	–	–	–	–
Road transport	35 696	41 370	50 780	40 921	48 743	48 743	52 890	56 439	60 239
Environmental protection	40	79	45	22	22	22	24	26	26
Trading services	1 790	16	11	–	503	503	1 800	1 800	1 800
Electricity	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–
Waste management	1 790	16	11	–	503	503	1 800	1 800	1 800
Other	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	99 869	110 335	119 988	113 921	125 180	125 180	137 192	144 930	146 310
Expenditure - Standard									
Governance and administration	29 774	28 284	30 886	32 878	35 020	35 020	35 578	36 891	35 879
Executive and council	9 559	8 479	11 488	10 398	11 370	11 370	13 530	13 841	14 565
Budget and treasury office	14 449	13 272	13 243	13 942	16 657	16 657	14 563	15 245	13 277
Corporate services	5 766	6 533	6 155	8 538	6 993	6 993	7 485	7 806	8 036
Community and public safety	27 775	24 963	27 001	28 840	29 084	29 084	31 400	30 865	31 978
Community and social services	567	–	–	–	–	–	–	–	–
Sport and recreation	12 143	10 189	10 524	10 693	10 867	10 867	11 728	10 153	10 322
Public safety	14 961	14 671	16 362	18 022	18 092	18 092	19 539	20 569	21 504
Housing	–	–	–	–	–	–	–	–	–
Health	99	103	115	125	125	125	132	143	152
Economic and environmental services	47 110	53 219	63 074	54 999	63 019	63 019	67 950	72 421	77 058
Planning and development	2 282	1 148	992	1 254	1 304	1 304	1 389	1 477	1 559
Road transport	35 696	41 370	50 780	40 921	48 743	48 743	52 890	56 439	60 239
Environmental protection	9 132	10 702	11 302	12 824	12 973	12 973	13 672	14 505	15 260
Trading services	2 467	1 897	1 480	248	797	797	2 110	2 110	2 110
Electricity	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–
Waste management	2 467	1 897	1 480	248	797	797	2 110	2 110	2 110
Other	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	107 126	108 364	122 441	116 966	127 921	127 921	137 038	142 287	147 025
Surplus/(Deficit) for the year	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)

Table 13 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas, which enables the National Treasury to compile 'whole of government' reports.
2. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.

Vote Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote									
Vote 1 - Municipal Manager	1 262	4 491	4 505	5 723	5 308	5 308	8 744	11 143	8 268
Vote 2 - Management Services	49 991	52 351	53 019	55 256	58 605	58 605	61 036	62 900	62 607
Vote 3 - Community Services	48 616	53 493	62 442	52 942	61 267	61 267	67 411	70 887	75 435
Total Revenue by Vote	99 869	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 310
Expenditure by Vote *to be appropriated*									
Vote 1 - Municipal Manager	8 487	8 479	11 483	12 042	11 373	11 373	13 520	13 841	14 565
Vote 2 - Management Services	23 499	21 015	20 480	22 180	25 042	25 042	23 541	24 628	22 981
Vote 3 - Community Services	75 140	78 870	90 478	82 745	91 506	91 506	99 977	103 817	109 479
Total Expenditure by Vote	107 126	108 364	122 441	116 966	127 921	127 921	137 038	142 287	147 025
Surplus/(Deficit) for the year	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 843	(716)

Table 14 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Property rates	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges									
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	1 787	–	–	–	–	–	–	–	–
Service charges - other	385	621	648	648	643	643	680	455	479
Rental of facilities and equipment	10 516	11 145	10 718	11 162	11 162	11 162	11 814	11 955	12 583
Interest earned - external investments	333	435	1 290	500	1 000	1 000	1 000	1 000	1 000
Interest earned - outstanding debtors	3	4	5	4	4	4	4	0	0
Dividends received	3	–	–	–	–	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–
Licences and permits	10	45	44	49	49	49	24	28	26
Agency services	2 936	3 873	4 459	4 873	4 611	4 611	5 644	6 023	6 428
Transfers recognised - operational	81 540	88 323	101 746	95 423	106 050	106 050	112 644	118 044	121 539
Other revenue	2 302	5 218	620	412	953	953	2 282	2 306	2 409
Gains on disposal of PPE	–	616	407	850	697	697	3 100	5 120	1 840
Total Revenue (excluding capital transfers and contributions)	**99 869**	**110 335**	**119 966**	**113 921**	**125 180**	**125 180**	**137 192**	**144 930**	**146 310**
Expenditure By Type									
Employee related costs	50 870	65 871	72 505	63 417	63 381	63 331	69 250	73 046	73 285
Remuneration of councillors	4 205	3 979	5 144	5 036	5 078	5 078	5 322	5 614	5 923
Debt impairment	653	753	330	–	–	–	–	–	–
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 580
Finance charges	1 131	1 392	851	141	145	145	98	82	67
Bulk purchases	–	–	–	–	–	–	–	–	–
Other materials	15 266						–	–	–
Contracted services	774	256	128	–	503	503	1 800	1 800	1 800
Transfers and grants	12	–	–	–	150	150	–	–	–
Other expenditure	28 582	33 025	40 818	46 376	56 711	56 711	58 652	60 168	59 371
Loss on disposal of PPE		641							
Total Expenditure	**107 126**	**108 364**	**122 441**	**116 967**	**127 921**	**127 921**	**137 038**	**142 287**	**147 025**
Surplus/(Deficit)	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Transfers recognised - capital									
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets									
Surplus/(Deficit) after capital transfers & contributions	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Taxation									
Surplus/(Deficit) after taxation	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)
Share of surplus/ (deficit) of associate									
Surplus/(Deficit) for the year	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)

Table 15 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. This table indicates the revenue by source and the expenditure by type.

Vote Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote									
Single-year expenditure *to be appropriated*									
Vote 1 - Municipal Manager	–	1	34	20	59	59	20	15	15
Vote 2 - Management Services	76	404	730	150	287	287	201	1 195	659
Vote 3 - Community Services	252	1 040	1 870	597	1 293	1 293	1 608	855	1 603
Capital single-year expenditure sub-total	**326**	**1 445**	**2 635**	**767**	**1 639**	**1 639**	**1 829**	**2 066**	**2 287**
Total Capital Expenditure - Vote	**328**	**1 445**	**2 635**	**767**	**1 639**	**1 639**	**1 829**	**2 066**	**2 287**
Capital Expenditure - Standard									
Governance and administration	76	399	704	170	346	346	221	1 196	669
Executive and council	–	1	34	20	30	30	20	15	15
Budget and treasury office	9	137	219	115	198	195	150	1 158	239
Corporate services	67	260	451	35	120	120	51	23	416
Community and public safety	240	872	1 309	560	1 257	1 257	1 560	845	1 325
Community and social services					–	–	–	–	
Sport and recreation	60	354	542	80	61	61	110	495	975
Public safety	181	517	767	500	1 196	1 196	1 450	350	350
Housing					–	–	–	–	
Health					–	–	–	–	
Economic and environmental services	2	175	558	37	38	36	48	25	293
Planning and development		7		–	–	–	–	15	15
Road transport			119	–	–	–	–	–	
Environmental protection	2	168	439	37	38	36	48	10	278
Trading services	10	–	2	–	–	–	–	–	–
Electricity				–	–	–	–	–	–
Water				–	–	–	–	–	–
Waste water management				–	–	–	–	–	–
Waste management	10		2	–	–	–	–	–	–
Other				–	–	–	–	–	–
Total Capital Expenditure - Standard	**328**	**1 445**	**2 574**	**767**	**1 639**	**1 639**	**1 829**	**2 066**	**2 287**
Funded by:									
National Government				–	–	–	–	–	–
Provincial Government				–	–	–	–	–	–
District Municipality	–			–	–	–	–	–	–
Other transfers and grants				–	–	–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Public contributions & donations					–	–	–	–	–
Borrowing					–	–	–	–	–
Internally generated funds	328	1 445	2 574	767	1 639	1 639	1 829	2 066	2 287
Total Capital Funding	**328**	**1 445**	**2 574**	**767**	**1 639**	**1 639**	**1 829**	**2 066**	**2 287**

Table 16 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. All appropriations are made within one year.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS									
Current assets									
Cash	4	12 467	14 710	3 609	4 555	4 555	6 630	9 105	11 907
Call investment deposits	137	–	–	–	–	–	–	–	–
Consumer debtors	2 316	442	501	440	1 842	1 842	1 842	1 842	1 842
Other debtors	2 255	1 592	1 540	2 008	–	–			
Current portion of long-term receivables	–				–	–			
Inventory	993	2 673	1 151	2 963	1 039	1 039	1 039	1 039	1 039
Total current assets	**5 710**	**17 194**	**17 902**	**9 025**	**7 436**	**7 436**	**9 561**	**11 987**	**14 788**
Non current assets									
Long-term receivables	–				–	–			
Investments	331				–	–			
Investment property		–	111		111	111	111	111	111
Investment in Associate					–	–			
Property, plant and equipment	42 451	40 341	40 245	40 785	39 932	39 932	39 843	40 231	41 039
Agricultural					–	–			
Biological					–	–			
Intangible	344	343	275	307	275	275	275	275	275
Other non-current assets	1 711	1 644	1 591	1 537	1 591	1 591	1 591	1 591	1 591
Total non current assets	**44 837**	**42 328**	**42 222**	**42 679**	**41 909**	**41 909**	**41 820**	**42 308**	**43 016**
TOTAL ASSETS	**50 546**	**59 523**	**60 124**	**51 704**	**49 345**	**49 345**	**51 381**	**54 295**	**57 804**
LIABILITIES									
Current liabilities									
Bank overdraft	2 109	–	–	–	–	–	–	–	–
Borrowing	1 430	891	783	812	648	648	193	176	193
Consumer deposits	20	18	12	13	12	12	12	12	12
Trade and other payables	5 616	12 173	11 044	2 693	2 270	2 270	2 270	2 270	2 270
Provisions	6 837	7 335	8 006	7 335	9 396	9 396	9 396	9 396	9 396
Total current liabilities	**16 013**	**20 417**	**19 844**	**10 858**	**12 326**	**12 326**	**11 870**	**11 854**	**11 871**
Non current liabilities									
Borrowing	1 980	1 876	1 479	666	957	957	975	799	606
Provisions	55 830	58 446	62 493	63 366	62 493	62 493	66 913	71 246	75 483
Total non current liabilities	**57 810**	**60 322**	**63 972**	**69 032**	**63 451**	**63 451**	**67 888**	**72 045**	**76 093**
TOTAL LIABILITIES	**73 823**	**80 739**	**83 816**	**79 890**	**75 777**	**75 777**	**79 758**	**83 899**	**87 964**
NET ASSETS	**(23 276)**	**(21 217)**	**(23 692)**	**(28 186)**	**(26 432)**	**(26 432)**	**(28 378)**	**(29 605)**	**(30 160)**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	(26 278)	(23 635)	(24 350)
Reserves	–	–	–	–	–	–	(2 100)	(5 970)	(5 810)
Minorities' interests									
TOTAL COMMUNITY WEALTH/EQUITY	**(23 276)**	**(21 217)**	**(23 692)**	**(28 186)**	**(26 432)**	**(26 432)**	**(28 378)**	**(29 605)**	**(30 160)**

Table 17 MBRR Table A6 - Budgeted Financial Position

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version, which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table (SA3) of notes containing detailed analysis of the major components of a number of items, including:
   - Consumer debtors;
   - Property, plant and equipment;
   - Trade and other payables;

- Provisions non-current;
- Changes in net assets; and
- Reserves

4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment, which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget, as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	–	–	–	–	–	–	–	–	–
Service charges	17 771	18 544	16 180	17 144	18 129	18 129	630	455	479
Other revenue	–			–	–	–	19 784	20 311	21 451
Government - operating	79 931	97 398	99 574	94 983	105 940	105 940	112 644	118 044	121 539
Government - capital	–			–	–	–	–	–	–
Interest	341	489	1 295	504	1 000	1 000	1 004	1 000	1 000
Dividends	3			–	–	–	–	–	–
Payments									
Suppliers and employees	(99 059)	(101 640)	(113 579)	(111 429)	(121 304)	(121 304)	(132 704)	(140 164)	(140 978)
Finance charges	(492)	(305)	(233)	(141)	(145)	(145)	(66)	(82)	(67)
Transfers and Grants	(12)	–		–	(150)	(150)	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	**(1 517)**	**14 484**	**3 237**	**1 042**	**3 469**	**3 469**	**1 292**	**(436)**	**3 425**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	1 704	2 132	850	697	697	3 100	5 120	1 840
Decrease (Increase) in non-current debtors	–			–	–	–	–	–	–
Decrease (increase) other non-current receivables	–			–	–	–	–	–	–
Decrease (increase) in non-current investments	–	353		–	–	–	–	–	–
Payments									
Capital assets	(328)	(1 445)	(2 119)	(767)	(1 639)	(1 639)	(1 829)	(2 085)	(2 287)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**(328)**	**617**	**12**	**83**	**(942)**	**(942)**	**1 271**	**3 035**	**(447)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–			–	–	–	–	–	–
Borrowing long term/refinancing	–			–	–	–	–	–	–
Increase (decrease) in consumer deposits	(2)	(2)	(5)	–	–	–	–	–	–
Payments									
Repayment of borrowing	(1 550)	(643)	(1 021)	(786)	(831)	(831)	(438)	(193)	(176)
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(1 553)**	**(646)**	**(1 027)**	**(786)**	**(831)**	**(831)**	**(438)**	**(193)**	**(176)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(3 398)**	**14 456**	**2 222**	**339**	**1 697**	**1 697**	**2 125**	**2 425**	**2 802**
Cash/cash equivalents at the year begin:	1 430	(1 968)	12 487	3 270	2 858	2 858	4 555	6 680	9 105
Cash/cash equivalents at the year end:	(1 968)	12 487	14 710	3 609	4 555	4 555	6 680	9 105	11 907

Table 18 MBRR Table A7 - Budgeted Cash Flow Statement

Explanatory notes to Table A7 - Budgeted Cash Flow Statement:

1. The budgeted cash flow statement is the first measurement in determining whether the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. As can be seen from the above table, the cash flow position of the municipality had a serious drop for the last couple of years. It can also be seen that we have reached a turning point and there is a steady growth in the cash flow position for the MTREF period.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Cash and investments available</u>									
Cash/cash equivalents at the year end	(1 969)	12 487	14 710	3 609	4 555	4 555	6 680	9 105	11 907
Other current investments > 90 days	0	(0)	(0)	–	–	–	0	0	0
Non current assets - Investments	331	–	–	–	–	–	–	–	–
Cash and investments available:	**(1 638)**	**12 487**	**14 710**	**3 609**	**4 555**	**4 555**	**6 680**	**9 106**	**11 907**
<u>Application of cash and investments</u>									
Unspent conditional transfers	2 112	10 945	8 774	1 594	–	–	–	–	–
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements									
Other working capital requirements	1 854	1 227	2 270	1 099	2 270	2 270	2 270	2 270	2 270
Other provisions									
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments									
Total Application of cash and investments:	**3 966**	**12 173**	**11 044**	**2 693**	**2 270**	**2 270**	**2 270**	**2 270**	**2 270**
Surplus(shortfall)	**(5 604)**	**315**	**3 666**	**916**	**2 285**	**2 285**	**4 410**	**6 835**	**9 637**

Table 19 MBRR Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation

Explanatory notes to Table A8 – Cash-backed Reserves/Accumulated Surplus Reconciliation

1. The cash-backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded". The municipality's budget is not cash-funded for the entire MTREF period.

pb

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CAPITAL EXPENDITURE									
Total New Assets	328	1 445	1 549	482	581	581	616	441	1 377
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	7	–	–	–	–	–	–	–	–
Infrastructure	7	–	–	–	–	–	–	–	–
Community	–	34	15	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	305	1 351	1 534	482	581	581	616	441	1 377
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	17	61	–	–	–	–	–	–	–
Total Renewal of Existing Assets	–	–	1 025	285	1 058	1 058	1 214	1 625	910
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Community	–	–	371	35	–	–	–	375	525
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	–	654	250	1 058	1 058	1 214	1 250	385
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Total Capital Expenditure									
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	7	–	–	–	–	–	–	–	–
Infrastructure	7	–	–	–	–	–	–	–	–
Community	–	34	386	35	–	–	–	375	525
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	305	1 351	2 188	732	1 639	1 639	1 829	1 691	1 762
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	17	61	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	328	1 445	2 574	767	1 639	1 639	1 829	2 066	2 287
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport									
Infrastructure - Electricity									
Infrastructure - Water									
Infrastructure - Sanitation									
Infrastructure - Other									
Infrastructure	–	–	–	–	–	–	–	–	–
Community									
Heritage assets									
Investment properties	–	–	111	–	111	111	111	111	111
Other assets									
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	344	343	275	307	275	275	275	275	275
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	344	343	386	307	386	386	386	386	386
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 580
Repairs and Maintenance by Asset Class	15 865	7 782	13 388	18 145	26 499	26 499	28 500	29 726	31 059
Infrastructure - Road transport	10 305	3 371	8 614	13 646	22 349	22 349	23 644	24 776	26 011
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	1	–	–	–	–	–	–	–	–
Infrastructure	10 306	3 371	8 614	13 646	22 349	22 349	23 644	24 776	26 011
Community	312	272	461	337	337	337	390	380	348
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	5 248	4 139	4 313	4 162	3 812	3 812	4 466	4 570	4 709
TOTAL EXPENDITURE OTHER ITEMS	20 900	10 229	16 044	20 142	28 451	28 451	30 419	31 303	32 648

Table 20 MBRR Table A9 - Asset Management

Explanatory notes to Table A9 - Asset Management:

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in Section 53 of the Act.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff-setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

The following key dates are set out for the budget process - .

- **19 December 2014** – Management meeting considering budget inputs
- **23 January 2015** – Mayor strategic session
- **9 February 2015** – Meeting Budget Steering Committee
- **23 February 2015** – Budget workshop and tabling of budget.
- **24 & 27 February 2015** – Publish/Advertise draft budget on website and in newspaper(s)
- **31 March 2015** – Final date for public comments.
- **28 April 2015** – Council meeting for approval of 2015/2016 MTREF budget.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realised by means of a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform that, correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument used by municipalities to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision-making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim at co-ordinating the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, as well as reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that alignment exists between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (PGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner that is consistent with its IDP. The following table highlights the IDP's strategic objectives for the 2015/16 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

All IDP objectives are reflected in **Table 21 – MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue, Table 22 - MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure** and **Table 23 - MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure**

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	2 946	4 507	4 522	5 740	5 326	5 326	3 763	11 154	8 239
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	37 632	41 690	51 074	41 154	49 479	49 479	54 938	53 505	62 400
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.	11 032	11 865	11 441	11 913	11 913	11 913	12 605	12 524	13 139
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	48 208	52 273	52 930	55 114	58 462	58 462	60 835	62 737	62 433
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development									
Allocations to other priorities										
Total Revenue (excluding capital transfers and contribut)		99 889	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 316

Table 21 - MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing	14 097	13 585	16 411	17 603	17 007	17 007	19 519	20 084	20 933
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management,	62 921	68 743	80 039	72 142	80 730	80 730	88 345	93 766	99 285
Local Economic Development	To promote Local economic development by supporting Initiatives in the District for the development of a sustainable economy.	14 431	11 337	11 516	11 947	12 171	12 171	13 117	11 630	11 831
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	14 449	13 272	13 243	13 942	16 657	16 657	14 563	15 245	13 277
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and	1 228	1 425	1 227	1 333	1 356	1 356	1 493	1 533	1 609
Allocations to other priorities										
Total Expenditure		**107 126**	**108 364**	**122 441**	**116 967**	**127 921**	**127 921**	**137 038**	**142 287**	**147 025**

Table 22 - BRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	57	281	518	55	150	15	71	33	423
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	192	636	1 328	537	1 232	1 232	1 498	380	627
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.	60	381	542	60	61	61	110	510	990
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	9	137	219	115	196	196	150	1 153	239
Municipal Transformation & Institutional Development	To ensure Municipal Transformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development			23						8
Allocations to other priorities										
Total Capital Expenditure		320	1 445	2 635	767	1 639	1 504	1 829	2 066	2 287

Table 23 - MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system, which is constantly refined as the integrated planning process

unfolds. The Municipality targets, monitors, assesses and reviews organisational performance, which in turn is directly linked to individual employee' performance.

At any given time within government, information from multiple years is being; plans and budgets for next year; implementation for the current year; and reporting on last year's performance are being considered. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as per **Diagram 2 – Planning, budgeting and reporting cycle:**

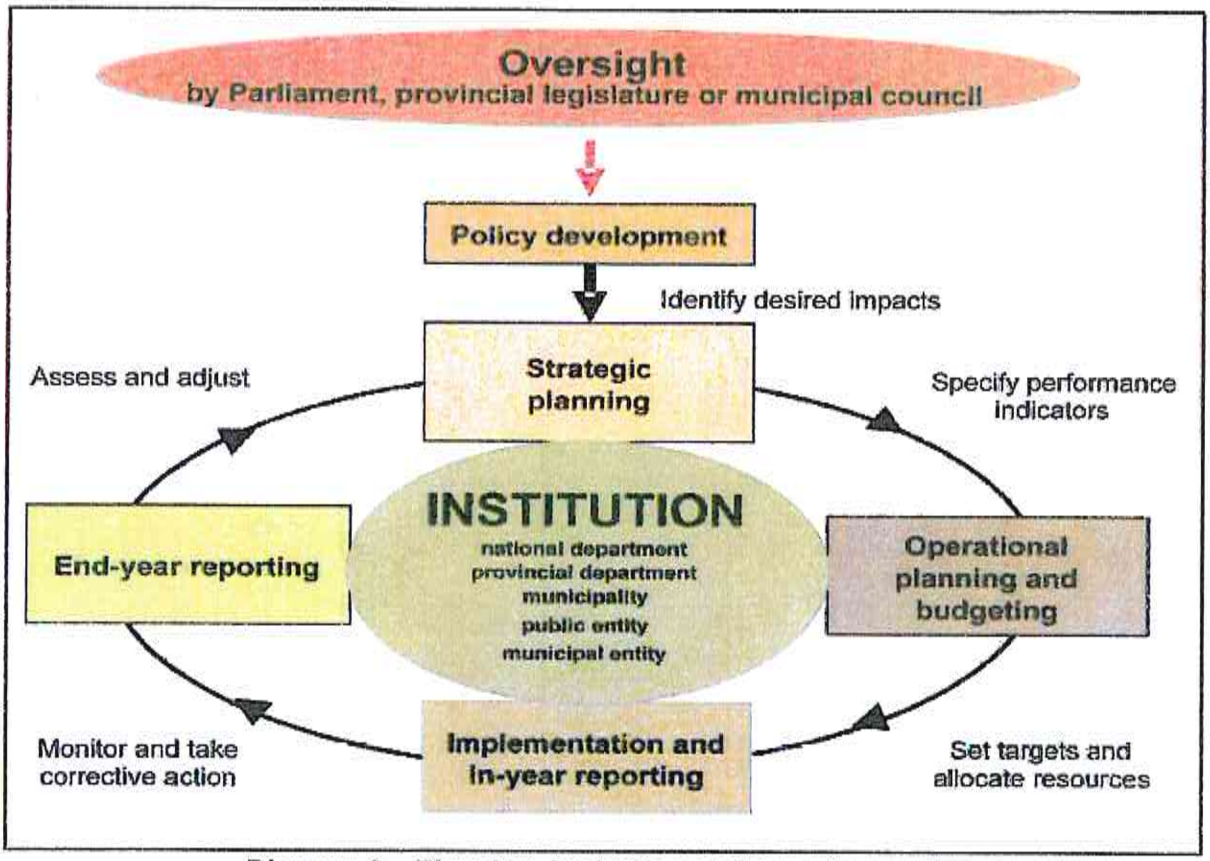


Diagram 2 – Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality has consequently adopted one integrated performance management system that encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement); and
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury.

Table 24 - MBRR Table SA7 - Measurable performance objectives provides the main measurable performance objectives the municipality undertakes this financial year.

Description	Unit of measurement	2011/12 Audited Outcome	2012/13 Audited Outcome	2013/14 Audited Outcome	Current Year 2014/15 Original Budget	Current Year 2014/15 Adjusted Budget	Current Year 2014/15 Full Year Forecast	2015/16 Medium Term Revenue & Expenditure Framework Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Vote 1 - Municipal Manager										
Council Expenditure										
Council Meetings	Number of meetings per annum							4	4	4
Executive Services (Municipal Manager)										
Temporary Job Creation EPWP - FTE's	Number of FTE's created							7	7	7
Risk Management Committee meetings	Number of meetings per annum							4	4	4
People from EE Targets in three highest levels	No of people employed per annum							37	37	37
% of Capital budget spend	% spent per annum							53%	53%	53%
Donations										
Management Support (Communication and Support)										
Annual review of Communication Policy	By June 2016							1	1	1
Annual review Communication Strategy	By May 2016							1	1	1
Annual review Language Policy	By May 2016							1	1	1
Report on Communication activities	No. of reports							2	2	2
External Newsletter	No of newsletters per annum							2	2	2
Internal Newsletter	No of newsletters per annum							4	4	4
Audit										
Performance and Audit Committee meetings	No of meetings per annum							4	4	4
Develop RBAP	RBAP developed by September 2015							1	1	1
Vote 2 - Management Services										
Sub-function 1 - (Record Management)										
Update Registry Procedure Manual	By December 2015							1	1	1
Review Record Management Policy	By August 2015							1	1	1
Application for authorization to transfer files to A	By March 2016							1	1	1
Sub-function 2 - (Human Resources)										
Coordinate LLF meetings	No of meetings per annum							10	10	10
% of staff train in accordance to WPS Plan	% of staff trained per annum							50%	50%	50%
Completion and submission of EE Plan	By November 2015							1	1	1
Coordinate Health and Safety evacuation drills	No of drills per annum							2	2	2
% of budget spent on implementing WPS Plan	% spended per annum							0.30%	0.30%	0.30%
Sub-function 3 - (SCM)										
Sub-function 4 - (Finance inc. Exp & IT)										
Sub-function 5 - (Performance Management)										
Prepare and submit Tl. SDBIP to Mayor	Within 28 days after approval of Budget							1	1	1
Coordinate the signing of Performance Agreements	By October 2015							1	1	1
Sub-function 6 - (Administration)										
Coordinate quarterly Council meetings	No of meetings per annum							4	4	4
Preparation and Distribution of Portfolio, Mayco	No of agendas distributed per annum							25	25	25
Sub-function 7 - (Property Services)										
Sub-function 8 - (Financial Administration)										
Compile a Draft Costing Model	By June 2016							1	1	1
Develop Draft Long-term Financial Plan Framework	By June 2016							1	1	1
Debt Coverage	% Debt Coverage							30%	30%	30%
Service Debtors	% Service Debtors outstanding							15%	15%	15%
Cost Coverage	No of Days							20	20	20
Sub-function 9 - (IDP/LED & Tourism)										
Table to Council IDP Review Time Schedule	By August 2015							1	1	1
Table Final IDP Review 2016/17	By May 2016							1	1	1
Review Municipal Policy on EPWP	By October 2015							1	1	1
Quarterly District LED/Tourism Forum meetings	No of Meetings per annum							4	4	4
Sub-function 10 - (Grants - National Government)										
Sub-function 11 - (Grants - Provincial Government)										
Vote 3 - Community Services										
Sub-function 1 - (Public Safety - Fire & Disaster Management)										
Table revised Disaster Risk Management Plan	By June 2015							1	1	1
Table revised Disaster Management Framework	By June 2015							1	1	1
Develop Safer Community Project Plan	Plan developed							1	1	1
Review Festive and Fire Season Readiness Plan	By 1 December 2014							1	1	1
Sub-function 2 - (Environmental Protection - Municipal Health)										
Monitoring drinking water	No of samples per annum							400	400	400
Monitoring Sewerage final outflow water	No of samples per annum							120	120	120
Monitoring of food	No of samples per annum							340	340	340
Monitoring Hazardous substances in food premises	No of inspections per annum							1200	1200	1200
Monitoring medical waste sites	No of inspections per annum							120	120	120
Sub-function 3 - (Human Development)										
Sub-function 4 - (Roads)										
Re-gravel roads	Km re-gravelled per annum							54.22	54.22	54.22
Reseal CR1328 and CR1326	Km resealed per annum							3.92		
Bladeing of roads	Km bladed per annum							6000	6000	6000
Submit Annual Road Budget Plan to DTPW	By March 2015							1	1	1
Sub-function 5 - (Solid Waste)										
Sub-function 6 - (Resorts)										
Report on reservations vs complaints received	No of reports per annum							4	4	4
Monthly meeting with Resort Managers	By June 2015							1		
Develop resort Marketing plan	No of meetings per annum							12	12	12
Sub-function 7 - (Environmental Management)										
MCC meetings	No. of meetings per annum							5	5	5
Completion of 3rd phase of Coastal Management	By June 2015							1		
Assess adherence by Overstrand Mun. to conditions	No of assessments per annum							4	4	4
Waste Management Forum meetings	No of meetings per annum							4	4	4

Table 24 - MBRR Table SA7 - Measurable performance objectives

Table 25 - MBRR Table SA8 - Performance indicators and benchmarks sets out the municipality's main performance objectives and benchmarks for the 2014/15 MTREF.

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.5%	1.9%	1.5%	0.6%	0.8%	0.8%	0.4%	0.2%	0.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	14.6%	9.3%	10.3%	5.0%	5.1%	5.1%	2.2%	1.0%	1.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-46.4%	-13.4%	-10.4%
Liquidity										
Current Ratio	Current assets/current liabilities	0.4	0.8	0.9	0.8	0.6	0.6	0.8	1.0	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.4	0.8	0.9	0.8	0.6	0.6	0.8	1.0	1.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.6	0.7	0.3	0.4	0.4	0.6	0.8	1.0
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.6%	1.8%	1.7%	2.1%	1.5%	1.5%	1.3%	1.3%	1.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within'MFMA' s 65(e))									
Creditors to Cash and Investments		-94.2%	9.8%	15.4%	30.5%	49.83%	49.83%	34.0%	24.9%	19.1%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW)									
	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated									
Water Distribution Losses (2)	Total Volume Losses (kℓ)									
	Total Cost of Losses (Rand '000)									
	% Volume (units purchased and generated less units sold)/units purchased and generated									
Employee costs	Employee costs/(Total Revenue - capital revenue)	50.5%	59.7%	60.4%	55.7%	50.6%	50.6%	50.5%	50.4%	53.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	66.6%	60.8%	64.7%	72.6%	62.3%	62.3%	65.8%	65.6%	69.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	15.5%	7.1%	11.2%	15.9%	21.2%	21.2%	20.6%	20.5%	21.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6.2%	3.5%	2.9%	1.9%	1.7%	1.7%	1.5%	1.1%	1.1%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	15.2	9.5	14.1	10.1	10.1	10.1	20.6	22.9	21.1
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.0%	17.3%	18.0%	20.7%	15.6%	15.6%	14.7%	14.8%	14.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.3)	1.8	1.9	0.5	0.6	0.6	0.8	1.0	1.3

Table 25 - MBRR Table SA8 - Performance indicators and benchmarks

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long-term borrowing is largely dependent on its creditworthiness and financial position. This creditworthiness is very low at this stage. The following financial performance indicators have formed part of the compilation of the 2015/16 MTREF:

- *Borrowing to asset ratio* is a measure of the long-term borrowing as a percentage of the total asset base of the municipality. This ratio is by far below the borrowing capacity of the municipality, but it needs to be noted that capital grants and transfers have contributed significantly to the municipality's capital expenditure programmes, thus limiting the need for borrowing;
- *Capital charges to operating expenditure* is a measure of the cost of borrowing in relation to the operating expenditure; and
- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

2.3.1.2 Safety of Capital

- *The debt-to-equity ratio* is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, bank overdraft and tax provisions as a percentage of funds and reserves; and
- *The gearing ratio* is a measure of the total long-term borrowings over funds and reserves. A ratio in the region of 50% is a general benchmark and the municipality is currently well below this benchmark.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of more than 2, which is a general benchmark, hence at no point in time should this ratio be less than 2. The municipality is currently operating at a level well below the benchmark; and
- *The liquidity ratio* is a measure of the ability of the municipality to utilise cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

2.3.1.4 Revenue Management

- Only a small percentage of revenue is derived from consumers and this indicator is still very good at the municipality.

2.3.1.5 Creditors Management

- Due to the deteriorating financial position of the municipality, it will become increasingly difficult for the municipality to settle creditors within the legislated period of 30 days;
- Employee costs as a percentage of operating revenue are very high when compared to other municipalities; and
- The expenditure on repairs and maintenance is well in line with acceptable levels, but the actual cost will only be determined when a costing system is implemented.

2.4 Overview of budget-related- policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Credit control and debt collection policies

The scope of this policy includes the following:

- Credit control procedures and mechanisms;
- Debt Collection Procedures and mechanisms;
- Interest on arrears, where applicable;
- Extension on time under certain circumstances; and
- The termination or restriction of services when payments are in arrears.

2.4.2 Management and administration of Immovable assets

This policy is set out to guide the municipality to ensure that immovable property is managed and administrated in the best interest of the local community. Guidance are provided for the following:

- Regulation on use;
- Regulation on sale; and
- Regulation on lease.

2.4.3 Supply Chain Management Policy

The Supply Chain Management Policy sets out in detail all supply chain procedures to be followed when procuring goods and services.

2.4.4 Cash Management and Investment Policy

The objective of this policy is set out as follows:

- Ensure compliance with relevant legal and statutory requirements relating to cash management and investments;
- Ensure that council of the municipality who effectively are custodians of the public revenues, collects, manages the cash resources effectively and efficiently; and
- Ensure optimal return on investment without incurring undue risk when cash revenues are not needed for capital or operational purposes.

2.4.5 Tariff Policies

The Municipality's tariff policies are aimed at establishing the following:

- The tariffs of the municipality conform to acceptable policy principles;
- Financial services are financially sustainable;
- There is certainty in the Council, of how the tariffs will be determined;
- Tariffs of the Municipality comply with the applicable legislation; and
- Tariffs should take into consideration relief to the indigent.

2.4.6 Budget Policy

The policy aims to give effect to:

- The requirements of the Municipal Finance Management Act, Act 56 of 2003;
- Budget and Reporting Regulations (Notice 393 of 2009); and
- Any other directive issued by the Minister of Finance in terms of Section 168 of the Municipal Finance Management Act.

2.4.7 Funding and Reserve Policy

In terms of Sections 18 and 19 of the Municipal Finance Management Act (Act No 56 of 2003) (MFMA), an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes. and
- Borrowed funds, but only for capital projects.

Furthermore, spending on a capital project may only be commenced once the funding sources have been considered, are available and have not been committed for other purposes. The requirements of the MFMA are therefore clear in that the budget must be cash-funded i.e. cash receipts inclusive of prior cash surpluses must equal or be more than cash paid. In determining whether the budget is actually cash-funded and in addition ensuring long term financial sustainability, the municipality will use analytical processes, including those specified by National Treasury from time to time.

2.4.8 Asset Management Policy

The objective of this Asset Management Policy is to ensure that the municipality:

- Has consistent application of asset management principles;
- Implements accrual accounting;
- Complies with PFMA, MFMA, Treasury Regulation, GAAP, GRAP and other related legislation;
- Safeguards and controls the assets of the municipality; and

- Optimises asset usage.

2.4.9 Borrowing Policy

The policy aims to give effect to the following:

- Risk Management;
- Cost of Borrowings; and
- Prudence.

2.4.10 Policy on Long-term planning

The objective of this policy is to ensure the implementation of the sound and good financial strategies that will enhance the future financial sustainability of the municipality.

2.4.11 Infrastructure Investments and Capital Projects Policy

The policy aims to guide the municipality with regards to the following:

- New Capital Infrastructure Investment;
- Refurbishment and significant Infrastructure maintenance; and
- Funding of Capital Infrastructure Investment.

2.5 Overview of budget assumptions

2.5.1 External factors

Domestically, after five years of strong growth, during which about two million jobs were created, our economy shrank fast and millions of people lost their jobs. It is expected that recovery from this deterioration will be slow and uneven and that growth for 2015 will be minimal with a slightly better growth in the outer years.

The following factors have been taken into consideration in the compilation of the 2015/16 MTREF:

- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for operational cost; and
- The increase in the cost of remuneration.

2.5.2 Credit rating outlook

The credit outlook of South Africa remained under pressure. This could be attributed to the numerous violent protest actions in the various sectors of the South African economy. Most recently, the mining sector was negatively affected by these actions. This made South Africa less attractive to foreign investors and largely contributed to the ever widening trade deficit. A deterioration in the local currency, in a country very dependent on imports, is also placing pressure on the inflationary outlook of the country and it was therefore necessary for the Reserve Bank to increase interest rates.

Collection rate for revenue services

Only a small percentage of the municipality's revenue is derived from consumers. However, the municipality is confident that it will collect almost all outstanding debtors (95%) over the MTREF period.

2.5.3 Salary increases

Municipalities must take into account the multi-year Salary and Wage Collective Agreement for the period 1 July 2012 to 30 June 2015. Municipalities were advised to provide for the following salaries and wages increase over the MTREF period:

- 2015/16 Financial Year – 5.8%;
- 2016/17 Financial Year – 5.5%; and
- 2017/18 Financial Year – 5.3%.

2.5.4 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures have been implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Sustainable job creation;
- Enhancing education and skills development;
- Improving health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities, integration mechanisms are in place to ensure integrated planning and execution of various development programmes. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

MFMA Circular 74 highlights the following key focus areas to be considered during the 2015/16 budget process:

- Integrated spatial planning and an expansion of the municipal debt market;
- Back-to-basics;
- Sustainable job creation;

- Implementing the National Development Plan; and
- Implementation of Standard Chart of Accounts.

2.5.5 Ability of the municipality to spend and deliver on the programmes

Due to financial constraints, the municipality is under constant pressure to deliver on programmes.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

Table 26 – Revenue over medium- term provides a breakdown of the operating revenue over the medium-term:

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source									
Service charges - refuse revenue	1 767	–	–	–	–	–	–	–	–
Service charges - other	335	821	646	643	643	643	630	455	479
Rental of facilities and equipment	10 516	11 145	10 713	11 162	11 162	11 162	11 814	11 955	12 533
Interest earned - external investments	333	485	1 290	500	1 000	1 000	1 000	1 000	1 000
Interest earned - outstanding debtors	3	4	5	4	4	4	4	0	0
Licences and permits	10	45	44	49	49	49	24	26	26
Agency services	2 936	3 873	4 489	4 873	4 611	4 611	5 644	6 023	6 428
Transfers recognised - operational	81 540	88 323	101 746	95 423	106 050	106 050	112 644	118 044	121 539
Other revenue	2 302	5 218	620	412	953	953	2 282	2 306	2 409
Gains on disposal of PPE	–	616	407	850	697	697	3 100	5 120	1 840
Total Revenue (excluding capital transfers and contributions)	**99 869**	**110 335**	**119 966**	**113 921**	**125 180**	**125 180**	**137 192**	**144 930**	**146 310**
Total Expenditure	**107 126**	**108 384**	**122 441**	**116 967**	**127 921**	**127 921**	**137 038**	**142 287**	**147 025**
Surplus/(Deficit) for the year	**(7 257)**	**1 072**	**(2 475)**	**(3 045)**	**(2 741)**	**(2 741)**	**154**	**2 643**	**(716)**

Table 26 – Revenue over medium- term

It is clear from the above that the municipality's revenue sources are not sufficient to fund the operating expenditure. The table is also a clear illustration of the dependence on government funding.

2.6.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining whether the budget is funded over the medium- term. **Table 27 – Budget cash flow statement** is consistent with international standards of good financial management practice and also improves understandability for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provided for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long-term borrowing (debt).

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Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	–	–	–	–	–	–	–	–	–
Service charges	17 771	18 544	16 120	17 144	18 129	18 129	680	455	479
Other revenue	–			–	–	–	19 764	20 311	21 451
Government - operating	79 931	97 398	99 574	94 963	105 940	105 940	112 644	118 044	121 539
Government - capital	–			–	–	–	–	–	–
Interest	341	489	1 295	504	1 000	1 000	1 004	1 000	1 000
Dividends	3			–	–	–	–	–	–
Payments									
Suppliers and employees	(99 059)	(101 640)	(113 579)	(111 429)	(121 304)	(121 304)	(132 704)	(140 184)	(140 978)
Finance charges	(492)	(306)	(233)	(141)	(145)	(145)	(96)	(62)	(67)
Transfers and Grants	(12)	–		–	(150)	(150)	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVIT	**(1 517)**	**14 484**	**3 237**	**1 042**	**3 469**	**3 469**	**1 292**	**(436)**	**3 425**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	1 704	2 132	850	697	697	3 100	5 120	1 840
Decrease (Increase) in non-current debtors	–			–	–	–	–	–	–
Decrease (increase) other non-current receivable	–			–	–	–	–	–	–
Decrease (increase) in non-current investments	–	358		–	–	–	–	–	–
Payments									
Capital assets	(328)	(1 445)	(2 119)	(767)	(1 639)	(1 639)	(1 829)	(2 065)	(2 287)
NET CASH FROM/(USED) INVESTING ACTIVITIE	**(328)**	**617**	**12**	**83**	**(942)**	**(942)**	**1 271**	**3 055**	**(447)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–			–	–	–	–	–	–
Borrowing long term/refinancing	–			–	–	–	–	–	–
Increase (decrease) in consumer deposits	(2)	(2)	(6)	–	–	–	–	–	–
Payments									
Repayment of borrowing	(1 550)	(643)	(1 021)	(786)	(831)	(831)	(438)	(193)	(176)
NET CASH FROM/(USED) FINANCING ACTIVITI	**(1 553)**	**(646)**	**(1 027)**	**(786)**	**(831)**	**(831)**	**(438)**	**(193)**	**(176)**
NET INCREASE/ (DECREASE) IN CASH HELD	**(3 398)**	**14 456**	**2 222**	**339**	**1 697**	**1 697**	**2 125**	**2 425**	**2 802**
Cash/cash equivalents at the year begin:	**1 430**	**(1 968)**	**12 487**	**3 270**	**2 858**	**2 858**	**4 555**	**6 680**	**9 105**
Cash/cash equivalents at the year end:	**(1 968)**	**12 487**	**14 710**	**3 609**	**4 555**	**4 555**	**6 680**	**9 105**	**11 907**

Table 27 – Budget cash flow statement

2.6.3 Cash-backed Reserves/Accumulated Surplus Reconciliation

Table 28 – Cash-backed reserves/accumulated surplus reconciliation meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). The municipality is currently compliant in this regard.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available									
Cash/cash equivalents at the year end	(1 963)	12 487	14 710	3 609	4 555	4 555	6 680	9 105	11 907
Other current investments > 90 days	0	(0)	(0)	–	–	–	0	0	0
Non current assets - Investments	331	–	–	–	–	–	–	–	–
Cash and investments available:	**(1 638)**	**12 487**	**14 710**	**3 609**	**4 555**	**4 555**	**6 680**	**9 106**	**11 907**
Application of cash and investments									
Unspent conditional transfers	2 112	10 945	8 774	1 594	–	–	–	–	–
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements									
Other working capital requirements	1 854	1 227	2 270	1 099	2 270	2 270	2 270	2 270	2 270
Other provisions									
Long term investments commited	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments									
Total Application of cash and investments:	**3 966**	**12 173**	**11 044**	**2 693**	**2 270**	**2 270**	**2 270**	**2 270**	**2 270**
Surplus(shortfall)	**(5 604)**	**315**	**3 666**	**916**	**2 285**	**2 285**	**4 410**	**6 835**	**9 637**

Table 28 – Cash-backed reserves/accumulated surplus reconciliation

2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in **Table 29 – Funding compliance measurement**. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Description	MFMA section	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	(1 963)	12 487	14 710	3 609	4 555	4 555	6 680	9 105	11 907
Cash + investments at the yr end less applications - R'000	18(1)b	(5 604)	315	3 666	916	2 285	2 285	4 410	6 835	9 637
Cash year end/monthly employee/supplier payments	18(1)b	(0.3)	1.8	1.9	0.5	0.6	0.6	0.8	1.0	1.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 843	(716)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	(77.4%)	(2.1%)	(5.6%)	(6.0%)	(6.0%)	(1.1%)	(39.1%)	(0.7%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	5.1%	6.4%	2.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	100.0%	100.0%	30.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a							0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(55.5%)	0.4%	19.9%	(24.0%)	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	37.4%	19.3%	33.3%	44.5%	65.4%	66.4%	71.5%	73.7%	75.7%
Asset renewal % of capital budget	20(1)(vi)	0.0%	0.0%	38.9%	37.2%	84.6%	84.6%	66.4%	78.7%	39.8%

Table 29 – Funding compliance measurement

2.6.4.1 Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement and this will be achieved with this budget for the duration of the MTREF period.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with Section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

2.6.4.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. The municipality is currently in a surplus.

2.6.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective.

2.6.4.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand whether the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution towards the economic benefits they are consuming over the medium term. The municipality has difficulty in identifying new funding sources and additional grant funding might be the only alternative.

2.6.4.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 5 – 6 per cent). The result is intended to be an approximation of the real increase in revenue.

2.6.4.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro-measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is very close to 100%, which is very good.

2.6.4.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. This percentage is very low, but is mainly attributable to the high collection rate of the municipality.

2.6.4.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. It can be seen that a 100 per cent payments has been factored into the cash position forecasted over the entire financial year.

2.6.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The Municipality has budgeted for all transfers and therefore no percentage is being shown as outstanding.

2.6.4.10 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long-term receivables, both from the Budgeted Financial Position.

2.6.4.11 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

2.6.4.12 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets.

pd

2.7 Expenditure on grants and reconciliations of unspent funds

Table 30 – Expenditure on transfers and grant programmes and **Table 31 Reconciliation between transfers, grant receipts and unspent funds** highlights the above.

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	45 419	47 158	49 707	53 637	53 717	53 717	4 370	4 746	2 420
Local Government Equitable Share	41 692	43 926	46 637	50 397	15 505	15 505			
RSC Levy Replacement					34 892	34 892			
Finance Management	2 242	1 218	1 250	1 250	1 250	1 250	1 250	1 300	1 350
Municipal Systems Improvement	1 327	991	820	934	934	934	966	1 019	1 070
EPWP Incentive	158	1 024	1 000	1 056	1 056	1 056			
Other transfers/grants					80	80	2 154	2 427	
Provincial Government:	39 002	41 407	51 909	41 786	52 333	52 333	53 091	56 660	60 459
PT - PAWK	38 932	41 289	50 622	40 861	48 657	48 657	52 811	56 360	60 159
Seta	40	110	367	265	265	265	280	300	300
Other provincial									
Karwyderskraal									
Health Subsidy			115						
Financial Management Grant				200	–	–			
Coastal Management Plan		7	114						
Tourism Projects			14	50					
Management Support (MFIP)			221		694	694			
Risk Assessment					334	334			
Compliance Model					43	43			
Coastal Management Plan				410	784	784			
Municipal Capacity Building Grant					500	500			
Municipal Performance Management Grant					50	50			
Operational Support Grant					66	66			
Financial Management Support Grant					910	910			
Greenest Municipality					30	30			
Risk Management			65						
Sport and Recreational Facilities			340						
Human Rights			50						
Total operating expenditure of Transfers and G	84 421	88 565	101 616	95 423	106 050	106 050	57 461	61 406	62 879
TOTAL EXPENDITURE OF TRANSFERS AND GI	84 421	88 565	101 616	95 423	106 050	106 050	57 461	61 406	62 879

Table 30 – Expenditure on transfers and grant programmes

Description	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	1 552	(42)	–						
Current year receipts	43 914	46 939	48 777	53 637	53 717	53 717	59 553	61 384	61 080
Conditions met - transferred to revenue	45 507	46 897	48 777	53 637	53 717	53 717	59 553	61 384	61 080
Conditions still to be met - transferred to liabilities	(42)		–						
Provincial Government:									
Balance unspent at beginning of the year	2 068	2 112	10 945	–					
Current year receipts	36 076	50 270	50 797	41 786	52 333	52 333	53 091	56 660	60 459
Conditions met - transferred to revenue	36 032	41 437	52 969	41 786	52 333	52 333	53 091	56 660	60 459
Conditions still to be met - transferred to liabilities	2 112	10 945	8 774						
TOTAL TRANSFERS AND GRANTS REVENUE	81 540	88 334	101 746	95 423	106 050	106 050	112 644	118 044	121 539
TOTAL TRANSFERS AND GRANTS - CTBM	2 070	10 945	8 774	–	–	–	–	–	–

Table 31 Reconciliation between transfers, grant receipts and unspent funds

2.8 Councillor and employee benefits

There are 21 Councillors and 295 full-time employees at the municipality. It is projected that the employees will increase by 2 over the MTREF due to new positions to be filled.

Table 32 – Summary of councillor and staff benefits highlights the above.

Summary of Employee and Councillor remuneration	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	2 700	2 531	3 413	3 261	3 288	3 288	3 394	3 580	3 777
Pension and UIF Contributions	121	124	141	141	146	146	154	162	171
Medical Aid Contributions	16	17	13		–	–			
Motor Vehicle Allowance	1 219	1 115	1 281	1 397	1 396	1 396	1 448	1 527	1 611
Cellphone Allowance	149	142	225	238	238	238	250	264	278
Housing Allowances					–	–			
Other benefits and allowances			71		–	–	76	80	85
Sub Total - Councillors	4 205	3 979	5 144	5 036	5 078	5 078	5 322	5 614	5 923
% increase		(5.4%)	29.3%	(2.1%)	0.8%	–	4.8%	5.5%	5.5%
Senior Managers of the Municipality									
Basic Salaries and Wages	1 959	846	2 167	2 494	2 107	2 107	2 945	3 180	3 403
Pension and UIF Contributions	295	165	203	99	4	4	8	8	7
Medical Aid Contributions	45			32	–	–			
Overtime					–	–			
Performance Bonus	29				–	–			
Motor Vehicle Allowance	2	25	69	286	167	167	167	180	193
Cellphone Allowance				19	–	–			
Housing Allowances		2	1	5	5	5	5	6	6
Other benefits and allowances	50	43	185	40	12	12	20	21	23
Payments in lieu of leave	5	32			–	–			
Long service awards					–	–			
Post-retirement benefit obligations				34	–	–			
Sub Total - Senior Managers of Municipality	2 445	1 118	2 626	3 009	2 295	2 295	3 142	3 394	3 631
% increase		(54.3%)	134.8%	14.6%	(23.7%)	–	37.0%	8.0%	7.0%
Other Municipal Staff									
Basic Salaries and Wages	37 059	37 651	45 890	45 480	42 586	42 586	53 340	56 387	60 593
Pension and UIF Contributions	5 840	6 353	6 792	7 736	7 643	7 643	8 261	8 777	9 427
Medical Aid Contributions	2 271	2 505	2 754	3 025	3 100	3 100	3 237	3 475	3 726
Overtime	1 765	1 130	1 365	1 333	1 231	1 231	1 394	1 432	1 534
Performance Bonus	2 066	2 742		–	–	–			
Motor Vehicle Allowance	2 205	2 429	3 249	3 205	2 070	2 070	3 774	4 075	4 377
Cellphone Allowance				(19)	–	–			
Housing Allowances	210	204	161	220	184	184	196	212	227
Other benefits and allowances	2 769	2 546	3 241	6 720	6 737	6 737	4 167	4 319	4 554
Payments in lieu of leave	439	618	599	800	787	787	345	859	859
Long service awards	984	523	702	702	701	701	746	780	774
Post-retirement benefit obligations	4 722	5 013	5 126	5 623	5 571	5 571	5 793	5 843	5 890
Sub Total - Other Municipal Staff	59 910	62 019	69 879	74 880	70 609	70 609	81 807	86 137	91 963
% increase		3.5%	12.7%	7.2%	(5.7%)	–	15.9%	5.3%	6.8%
Total Parent Municipality	66 559	67 116	77 649	82 925	77 981	77 981	90 271	95 145	101 517
		0.8%	15.7%	6.8%	(6.0%)	–	15.8%	5.4%	6.7%
TOTAL SALARY, ALLOWANCES & BENEFITS	66 559	67 116	77 649	82 925	77 981	77 981	90 271	95 145	101 517
% increase		0.8%	15.7%	6.8%	(6.0%)	–	15.8%	5.4%	6.7%
TOTAL MANAGERS AND STAFF	62 355	63 137	72 505	77 889	72 903	72 903	84 950	89 531	95 594

Table 32 – Summary of councillor and staff benefits

2.9 Monthly targets for revenue, expenditure and cash flow

The following tables are applicable:

- **Table 33 – Budgeted monthly revenue and expenditure;**
- **Table 34 – Budgeted monthly revenue and expenditure (standard classification);**
- **Table 35 – Budgeted monthly revenue and expenditure (municipal vote);**
- **Table 36 – Budgeted monthly capital expenditure (municipal vote);**
- **Table 37 – Budgeted monthly capital expenditure (standard classification);** and
- **Table 38 – Budgeted monthly cash flow.**

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source															
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - other	304	33	35	31	32	46	27	27	51	35	25	34	650	455	473
Rental of facilities and equipment	8 050	251	715	490	314	230	302	170	375	121	140	260	11 314	11 935	12 538
Interest earned - external investments	33	94	55	139	93	43	93	69	112	104	85	63	1 000	1 000	1 000
Interest earned - outstanding debtors	0	6	0	0	0	0	–	1	0	0	0	0	4	0	0
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	0	1	3	8	(1)	0	1	2	3	3	3	2	24	25	25
Agency services	–	3	1 520	512	590	531	594	440	377	352	327	333	5 644	6 023	6 428
Transfers recognised - operational	27 724	5 647	6 555	4 401	22 811	4 401	4 401	4 401	19 300	4 401	4 401	4 401	112 644	118 044	121 539
Other revenue	54	70	102	113	172	215	424	235	210	163	152	256	2 232	2 305	2 409
Gains on disposal of PPE	–	3 100	–	–	–	–	–	–	–	–	–	–	3 100	5 120	1 340
Total Revenue (excluding capital transfers and	36 206	9 183	8 996	6 300	23 830	5 621	5 846	5 344	20 428	5 185	5 133	5 350	137 192	144 930	146 310
Expenditure By Type															
Employee related costs	6 535	6 535	6 535	6 535	13 059	6 535	6 535	6 535	6 535	6 535	6 535	(9 165)	69 250	73 046	78 285
Remuneration of councillors	443	443	443	443	443	443	443	443	443	443	443	443	5 322	5 614	5 923
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment	160	160	160	197	153	160	160	160	160	160	162	160	1 919	1 377	1 530
Finance charges	–	2	2	2	2	39	2	2	2	2	2	33	93	32	47
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 300	1 800
Transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	1 820	3 714	4 031	4 334	4 058	4 157	3 039	3 835	4 027	3 453	3 055	19 040	53 852	60 183	59 371
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	9 108	11 004	11 351	11 834	17 882	11 694	10 329	10 925	11 317	10 743	10 355	10 665	137 038	142 287	147 025
Surplus/(Deficit)	27 098	(1 821)	(2 355)	(5 534)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(718)
Transfers recognised - capital												–	–	–	–
Contributions recognised - capital												–	–	–	–
Contributed assets												–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	27 098	(1 821)	(2 355)	(5 534)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(718)
Taxation												–	–	–	–
Attributable to minorities												–	–	–	–
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	27 098	(1 821)	(2 355)	(5 534)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(718)

Table 34 – Budgeted monthly revenue and expenditure

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard															
Governance and administration	23 371	4 421	3 742	653	18 837	676	702	515	15 394	460	415	403	69 648	73 900	70 721
Executive and council	–	3 109	1 529	512	593	531	594	440	377	352	327	333	8 744	11 143	8 203
Budget and treasury office	23 358	1 311	2 212	139	18 307	65	107	74	15 016	108	88	69	60 885	62 737	62 433
Corporate services	13	0	1	1	1	0	0	0	1	0	0	0	19	21	21
Community and public safety	8 330	310	770	940	376	309	388	235	459	186	193	334	12 830	12 784	13 524
Community and social services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation	8 315	295	755	925	353	337	350	214	440	163	176	313	12 605	12 524	13 183
Public safety	4	3	4	5	7	11	17	9	8	7	6	10	92	93	183
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	11	11	11	11	11	11	11	11	11	11	11	11	132	143	154
Economic and environmental services	4 431	4 337	4 403	4 408	4 402	4 411	4 422	4 409	4 409	4 406	4 404	4 411	52 914	56 465	60 265
Planning and development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport	4 431	4 339	4 400	4 402	4 403	4 411	4 421	4 407	4 408	4 402	4 401	4 409	52 890	56 439	60 239
Environmental protection	0	1	3	6	(1)	0	1	2	3	3	3	2	24	26	28
Trading services	74	55	81	89	135	225	335	185	166	133	120	202	1 800	1 800	1 800
Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	74	55	81	89	135	225	335	185	166	133	120	202	1 800	1 800	1 800
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	36 206	9 183	8 936	6 090	23 311	5 821	5 846	5 344	20 428	5 165	5 133	5 350	137 192	144 930	146 310
Expenditure - Standard															
Governance and administration	2 391	2 875	2 984	3 049	4 412	3 042	2 703	2 855	2 955	2 309	2 710	2 811	35 578	36 091	35 879
Executive and council	1 022	1 053	1 101	1 113	1 612	1 112	1 065	1 038	1 100	1 030	1 066	1 036	13 530	13 541	14 585
Budget and treasury office	869	1 135	1 239	1 291	1 832	1 287	1 079	1 173	1 234	1 144	1 033	1 129	14 533	15 245	13 277
Corporate services	450	602	624	645	968	545	559	597	622	535	563	599	7 435	7 303	8 023
Community and public safety	2 089	2 512	2 589	2 663	4 165	2 694	2 381	2 494	2 581	2 454	2 367	2 431	31 400	30 865	31 978
Community and social services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation	707	954	1 011	1 056	1 292	1 052	872	953	1 008	923	876	913	11 722	10 153	10 322
Public safety	1 372	1 533	1 563	1 597	2 753	1 632	1 479	1 531	1 555	1 515	1 481	1 508	19 529	20 569	21 504
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	10	10	10	10	20	10	10	10	15	10	10	10	132	143	152
Economic and environmental services	4 455	5 441	5 621	5 794	9 109	5 780	5 090	5 460	5 603	5 385	5 103	5 247	67 850	72 421	77 058
Planning and development	103	108	109	110	205	110	105	108	109	107	105	107	1 389	1 477	1 559
Road transport	3 335	4 270	4 440	4 604	6 873	4 591	3 933	4 231	4 424	4 142	3 951	4 087	52 890	56 433	60 239
Environmental protection	1 013	1 063	1 072	1 081	2 030	1 080	1 045	1 081	1 071	1 056	1 046	1 053	13 672	14 505	15 260
Trading services	173	176	177	177	176	177	175	176	176	176	175	175	2 110	2 110	2 110
Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	173	176	177	177	176	177	175	176	176	176	175	175	2 110	2 110	2 110
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	9 108	11 004	11 351	11 684	17 862	11 894	10 329	10 925	11 317	10 743	10 355	10 665	137 038	142 287	147 025
Surplus/(Deficit) before assoc.	27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(716)
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(716)

Table 35 – Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote															
Vote 1 - Municipal Manager	–	3 109	1 529	512	593	531	594	440	377	352	327	333	8 744	11 143	8 253
Vote 2 - Management Services	23 371	1 312	2 213	140	13 333	95	103	75	15 016	103	83	202	61 035	62 900	62 607
Vote 3 - Community & Technical Services	12 834	4 762	3 254	5 437	4 913	4 915	5 144	4 329	5 034	4 725	4 718	4 315	67 411	70 037	73 435
Total Revenue by Vote	36 206	9 183	8 936	6 030	23 811	5 821	5 846	5 344	20 428	5 185	5 133	5 350	137 192	144 930	146 310
Expenditure by Vote to be appropriated															
Vote 1 - Municipal Manager	1 022	1 039	1 101	1 113	1 612	1 112	1 055	1 035	1 100	1 030	1 059	1 076	13 520	13 341	14 535
Vote 2 - Management Services	1 479	1 992	1 979	2 054	3 021	2 040	1 751	1 834	1 972	1 844	1 757	1 850	23 541	24 623	22 931
Vote 3 - Community & Technical Services	6 607	8 013	8 270	3 517	13 230	3 535	7 513	7 955	8 245	7 820	7 532	7 740	99 977	103 317	109 473
Total Expenditure by Vote	9 103	11 004	11 351	11 684	17 862	11 634	10 329	10 925	11 317	10 743	10 355	10 665	137 038	142 287	147 025
Surplus/(Deficit) before assoc.	27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(716)
Taxation												–	–	–	–
Attributable to minorities												–	–	–	–
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	27 038	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(716)

Table 36 – Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Multi-year expenditure to be appropriated															
Vote 1 - Municipal Manager												–	–	–	–
Vote 2 - Management Services												–	–	–	–
Vote 3 - Community & Technical Services												–	–	–	–
Capital multi-year expenditure sub-total	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Single-year expenditure to be appropriated															
Vote 1 - Municipal Manager		5	10			2				3		–	20	15	15
Vote 2 - Management Services		35	20	25	5	25	18	15	19	12	28	–	201	1 195	889
Vote 3 - Community & Technical Services		70	45	4	75	10	49	20	73	28	1 235	–	1 608	855	1 383
Capital single-year expenditure sub-total	–	110	75	29	80	37	67	35	92	43	1 283	–	1 829	2 066	2 287
Total Capital Expenditure	–	110	75	29	80	37	67	35	92	43	1 283	–	1 829	2 066	2 287

Table 37 – Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Expenditure - Standard															
Governance and administration	–	40	30	25	5	27	18	15	19	15	28	–	221	1 198	889
Executive and council		5	10			2				3		–	20	15	15
Budget and treasury office		20	20	21	2	25	10	10	9	10	24	–	150	1 153	239
Corporate services		15		4	3		8	5	10	2	5	–	51	23	419
Community and public safety	–	45	40	–	75	5	48	20	70	28	1 230	–	1 560	845	1 325
Community and social services												–	–	–	–
Sport and recreation		45	10		35	5	8			3	5	–	110	455	975
Public safety			30		40		40	20	70	25	1 225	–	1 450	390	350
Housing												–	–	–	–
Health												–	–	–	–
Economic and environmental services	–	25	5	4	–	5	1	–	3	–	5	–	48	25	293
Planning and development												–	–	15	15
Road transport												–	–	–	–
Environmental protection		25	5	4		5	1		3		5	–	48	10	278
Trading services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Electricity												–	–	–	–
Water												–	–	–	–
Waste water management												–	–	–	–
Waste management												–	–	–	–
Other												–	–	–	–
Total Capital Expenditure - Standard	–	110	75	29	80	37	67	35	92	43	1 283	–	1 829	2 066	2 287
Funded by:															
National Government												–	–	–	–
Provincial Government												–	–	–	–
District Municipality												–	–	–	–
Other transfers and grants												–	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public contributions & donations												–	–	–	–
Borrowing												–	–	–	–
Internally generated funds	–	110	75	29	80	37	67	35	92	43	1 283	–	1 829	2 099	2 287
Total Capital Funding	–	110	75	29	80	37	67	35	92	43	1 283	–	1 829	2 099	2 287

Table 38 – Budgeted monthly capital expenditure (standard classification)

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source													1		
Property rates	–	–	–	–	–	–	–	–	–	–	–	–			
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - other	304	33	18	31	32	41	27	27	51	35	35	34	680	455	479
Rental of facilities and equipment	8 050	253	715	290	314	200	302	170	375	121	140	250	11 814	11 955	12 552
Interest earned - external investments	33	84	56	138	93	33	53	69	112	104	65	63	1 000	1 000	1 000
Interest earned - outstanding debtors	0	0	0	0	0	0	–	1	0	0	0	0	4	0	0
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–			
Fines	–	–	–	–	–	–	–	–	–	–	–	–			
Licences and permits	0	1	3	6	(1)	0	1	2	3	3	3	2	24	25	26
Agency services	–	9	1 529	512	590	531	534	440	377	352	327	335	5 644	6 023	6 423
Transfer receipts - operational	27 724	5 647	6 555	4 401	22 611	4 401	4 401	4 401	19 300	4 401	4 401	4 401	112 644	113 044	121 339
Other revenue	94	70	102	113	172	255	424	235	210	163	152	256	2 282	2 206	2 403
Cash Receipts by Source	36 205	6 083	8 998	6 030	23 811	5 621	5 848	5 344	20 428	5 185	5 133	5 350	134 092	139 810	144 470
Other Cash Flows by Source															
Transfer receipts - capital	–	–	–	–	–	–	–	–	–	–	–	–			
Contributions recognised - capital & Contributed a	–	–	–	–	–	–	–	–	–	–	–	–			
Proceeds on disposal of PPE	–	3 100	–	–	–	–	–	–	–	–	–	–	3 100	5 120	1 840
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–			
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–			
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–			
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–			
Decrease (increase) other non-current receivable	–	–	–	–	–	–	–	–	–	–	–	–			
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–			
Total Cash Receipts by Source	36 205	9 183	8 998	6 030	23 811	5 621	5 848	5 344	20 428	5 185	5 133	5 350	137 192	144 930	146 310
Cash Payments by Type															
Employee related costs	6 213	6 214	6 214	6 214	12 135	6 214	6 214	6 214	6 214	6 214	6 214	6 213	80 531	85 197	91 353
Remuneration of councillors	443	443	443	443	443	443	443	443	443	443	443	443	5 322	5 614	5 921
Finance charges	–	2	2	2	2	33	2	2	2	2	2	33	93	52	67
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 800	1 800
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	1 330	3 714	4 051	4 394	4 033	4 357	2 030	3 635	4 027	3 453	3 065	3 340	42 952	43 633	42 032
Cash Payments by Type	8 627	10 523	10 870	11 203	16 813	11 213	8 883	10 444	10 836	10 263	9 874	10 164	130 760	136 376	141 265
Other Cash Flows/Payments by Type															
Capital assets												1 929	1 929	2 093	2 237
Repayment of borrowing	24	24	24	24	24	99	24	24	24	24	24	99	433	115	176
Other Cash Flows/Payments									2 100			–	2 100	3 070	(100)
Total Cash Payments by Type	8 651	10 547	10 894	11 227	16 838	11 309	8 873	10 469	12 960	10 287	9 898	12 113	135 067	142 504	143 568
NET INCREASE/(DECREASE) IN CASH HELD	27 554	(1 365)	(1 896)	(5 197)	6 973	(5 688)	(3 027)	(5 124)	7 467	(5 102)	(4 765)	(6 763)	2 125	2 425	2 882
Cash/cash equivalents at the month/year begin:	4 555	32 109	30 745	28 849	23 709	30 682	24 994	20 967	15 843	23 310	18 203	13 442	4 555	6 680	9 105
Cash/cash equivalents at the month/year end:	32 109	30 745	28 849	23 709	30 682	24 994	20 967	15 843	23 310	18 203	13 442	6 680	6 680	9 105	11 937

Table 39 – Budgeted monthly cash flow

2.10 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.11 Allocations and grants made by the municipality

Due to financial constraints, the municipality reduced the budget for allocations to other individuals and entities to zero for the entire MTREF period.

2.12 Municipal Manager's quality certificate

I D. BERETTI, Municipal Manager of Overberg District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name D. BERETTI

Municipal Manager of Overberg District Municipality

Signature [signature]

Date 12.2.2015

Part 3 – Appendices

3.1 Appendix A – Capital budget

Municipal Vote/Capital project R thousand	Program/Project description	Asset Class 3	Asset Sub-Class 3	Prior year outcomes Current Year 2014/15 Full Year Forecast	2015/16 Medium Term Revenue & Expenditure Framework Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	New or renewal
Parent municipality:								
1.5 - Audit	Computer equipment	Other assets	Computers - hardware/equipment	4				New
1.5 - Audit	Computer equipment	Other assets	Computers - hardware/equipment	25				New
1.2 - Executive Services	Computer equipment	Other assets	Computers - hardware/equipment	20	10	10	10	New
1.2 - Executive Services	Sundry Equipment	Other assets	Furniture and other office equipment	10	10	5	5	New
2.1 - Record Management	Sundry Equipment	Other assets	Furniture and other office equipment	12	14	5	5	New
2.2 - Human Resources	Projector	Other assets	Furniture and other office equipment				5	New
2.2 - Human Resources	Projector screen	Other assets	Furniture and other office equipment				1	New
2.2 - Human Resources	White board	Other assets	Furniture and other office equipment				1	New
2.2 - Human Resources	Recording Device	Other assets	Furniture and other office equipment				2	New
2.3 - Supply Chain Management	Delivery Vehicle	Other assets	General vehicles				150	New
2.3 - Supply Chain Management	Computer equipment	Other assets	Computers - hardware/equipment	10	10	9	9	New
2.3 - Supply Chain Management	Sundry Equipment	Other assets	Furniture and other office equipment	2	2	2	2	New
2.6 - Administration	Computer Equipment	Other assets	Computers - hardware/equipment	20	20	10	10	New
2.6 - Administration	Sundry Equipment	Other assets	Furniture and other office equipment	15	15	5	5	New
2.6 - Administration	Vehicle	Other assets	General vehicles				150	New
2.6 - Administration	Electrical Appliances	Other assets	Furniture and other office equipment				10	New
2.6 - Administration	Sundry Equipment	Other assets	Furniture and other office equipment		3	3	3	New
2.4 - Finance Inc, Exp & IT	Computer equipment	Other assets	Computers - hardware/equipment	90	90	50	50	New
2.4 - Finance Inc, Exp & IT	Sundry Equipment	Other assets	Furniture and other office equipment	8	8	8	8	New
2.4 - Finance Inc, Exp & IT	Upgrading IT Network	Other assets	Computers - hardware/equipment			1 000		Renewal
2.4 - Finance Inc, Exp & IT	Computer equipment E-mail Server	Other assets	Computers - hardware/equipment		14			Renewal
2.4 - Finance Inc, Exp & IT	SQL Cals	Other assets	Computers - hardware/equipment		10	75		New
2.4 - Finance Inc, Exp & IT	Computer equipment	Other assets	Computers - hardware/equipment	70				New
2.7 - Property Services	Upgrade office building	Other assets	Buildings				140	New
2.7 - Property Services	grade office building - Aircondition	Other assets	Buildings	41			85	Renewal
2.8 - Financial Administration	Computer equipment	Other assets	Computers - hardware/equipment	10	10	10	12	New
2.8 - Financial Administration	Sundry Equipment	Other assets	Furniture and other office equipment	3	8	5	9	New
2.9 - IDP/LED	Sundry Equipment	Other assets	Furniture and other office equipment			15	15	New
3.1 - Public Safety	Rescue/Sundry Equipment	Other assets	Plant & equipment	250	250	100	100	New
3.1 - Public Safety	Replacement of Vehicles	Other assets	Fire	546	1 200	250	250	Renewal
3.2 - Environment Protection	Sundry equipment	Other assets	Furniture and other office equipment		10	10	10	New
3.2 - Environment Protection	Data Projectors	Other assets	Furniture and other office equipment				21	New
3.2 - Environment Protection	Inspection kit	Other assets	Furniture and other office equipment				6	New
3.2 - Environment Protection	Computer equipment	Other assets	Computers - hardware/equipment	36			36	New
3.2 - Environment Protection	Sundry equipment	Other assets	Furniture and other office equipment		15			New
3.2 - Environment Protection	Blue and green drop kit	Other assets	Plant & equipment				110	New
3.2 - Environment Protection	Computer equipment	Other assets	Computers - hardware/equipment		10		30	New
3.2 - Environment Protection	Upgrading of Toilets	Other assets	Buildings				50	Renewal
3.6 - Resorts	Sundry equipment (Die Dam)	Other assets	Plant & equipment	10	10	10		New
3.6 - Resorts	Kiosk (Die Dam)	Other assets	Other Buildings			30	20	Renewal
3.6 - Resorts	Conservancy Tank (Die Dam)	Other assets	Plant & equipment			50		Renewal
3.6 - Resorts	Worker Dwelling (Die Dam)	Other assets	Other Buildings			150		Renewal
3.6 - Resorts	Electricity Appliances (Die Dam)	Other assets	Furniture and other office equipment	10	10	10		New
3.6 - Resorts	Street Lighting (Uilkraal)	Infrastructure - Electricity	Street Lighting			50	50	Renewal
3.6 - Resorts	Sundry equipment (Uilkraal)	Other assets	Plant & equipment	16	15	15	15	New
3.6 - Resorts	Electricity Appliances (Uilkraal)	Other assets	Furniture and other office equipment	25	75	50	50	New
3.6 - Resorts	Matress Cleaning Machine (Uilkraal)	Other assets	Plant & equipment				30	New
3.6 - Resorts	Blinds (Uilkraal)	Other assets	Furniture and other office equipment				50	New
3.6 - Resorts	Roof upgrade (Uilkraal)	Other assets	Other Buildings				100	Renewal
3.6 - Resorts	Electricity (Uilkraal)	Other assets	Other Buildings				100	Renewal
3.6 - Resorts	Sewerage (Uilkraal)	Other assets	Sewerage purification				130	Renewal
3.6 - Resorts	Access Road (Die Dam)	Other assets	Recreational facilities			50	50	Renewal
3.6 - Resorts	pgrade Ablusion Facilities (Die Dan	Other	Recreational facilities			45	45	Renewal
3.6 - Resorts	Mobile Toilets (Die Dam)	Other assets	Other Buildings			15	15	New
3.6 - Resorts	Camping Site (Die Dam)	Other assets	Other Buildings			20		New
3.6 - Resorts	Upgrade Buildings (Die Dam)	Other assets	Other Buildings				30	Renewal
3.6 - Resorts	Refuse Removal Truck (Die Dam)	Other assets	Specialised vehicles - Refuse				250	New
3.7 - Environmental Management	GIS Computer	Other assets	Computers - hardware/equipment				15	New
3.7 - Environmental Management	Laptop	Other assets	Computers - hardware/equipment		13			New
Total Capital expenditure				1 610	1 629	2 066	2 287	

3.2 Appendix B – Tariff Listing

Refer to Appendix B attached.

3.3 Appendix C – Selected Supporting Schedules

Refer to Appendix C attached

3.4 Appendix D – Budget related policy schedule

ANNEXURE B

OVERBERG DISTRICT MUNICIPALITY

DECUS NOSTRUM

TARIFFS

MTREF 2015/2016

"Totally committed to serve the Overberg"

INDEX

Page number

1. FIRE FIGHTING

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
SPECIAL INCIDENTS – CALL OUT COST	Per unit	Motor pumps	6	890
	Per unit	Service & response vehicles	6	445
STAND-BY AND OPERATIONAL COST	Per unit	Motor pumps	6	890
	Per unit	Service & response vehicles	6	750
PERSONNEL	Per hour	Senior	6	250
	Per hour	Junior	6	165
WATER	Per kilolitre	Water	6	13.40
CHEMICALS	-	Chemicals	-	Cost price + 10% + 14%
PROVIDING DRINKING WATER	Per kilolitre	Water	6	30
STANDBY	Per unit per hour	Standby	6	307
ASSISTANCE TO OUTSIDE SERVICES		Assistance to outside services	-	Cost price + 10% + 14%
RECOVERY VEHICLE PRIVATE PERSONS AND ORGANISATIONS	Per call out	Call out	6	915
	Per hour	Recovery	6	1500
		Tow in (within 25 km radius)	6	945
	Per kilometre	Tow in (outside 25 km radius)	6	30
RECOVERY VEHICLE MUNICIPALITIES WITHIN COUNCIL AREA	Per call out	Call out	-	Free
	Per hour	Recovery	6	950

RECOVERY VEHICLE MUNICIPALITIES OUTSIDE COUNCIL AREA	Per call out	Call out	6	915
	Per hour	Recovery	6	1 500
		Tow in (within 25 km radius)	6	945
NON-SUBSIDISED RESCUE ORGANISATIONS	-	Call out	-	Free
	-	Tow in (including subsistence & travel of personnel – where needed)	-	Actual cost + 14%
		Recovery (including rescue)	-	Actual cost + 14%
PUMPS AND EQUIPMENT	Per hour or part	Pumping swimming pools (office hours)	6	315
	Per hour or part	Specialised pumps	6	165
	Per hour or part	Hydraulic equipment	6	500
	Per hour or part	Lighting	6	155
	Per cylinder	Filling cylinders	6	135
STAND-BY FILMING	Per hour or part	Per vehicle with crew of two	6	715
	Per hour or part	Additional crew	6	290
TRAINING	Per person	First Aid level 1	6	600
	Per person	First Aid level 3	6	1 000
	Per person	Fire extinguisher basic	6	730
	Per person	Basic Fire Fighting – 1 day	6	1 200
	Per person	School children (First Aid 1)	6	305
	Per kilometre	Transport cost	6	5.60
STAND-BY	Per vehicle/boat	Special events	6	330
	Per hour	Medical stand-by (limited to venue or terrain)	6	280
INSURANCE INSPECTIONS	-	Inspection on request of insurance	6	560
	-	Follow-up inspection	6	210
DEMONSTRATIONS	-	Conditions linked to awareness	-	Actual cost + 14%
SPECIAL INVESTIGATIONS	Per person per hour	Civil claims, insurance, civil court cases & other	6	420 + actual cost + 14%
DIVING TEAM	Per day	Diving team	6	1060
LECTURE ROOM	Per day	-	6	415

EXTERNAL TRAINING FACILITY	Per student per day	-	6	210
OCCUPATIONAL CERTIFICATE	Per unit	-	6	155
FIRST AID REFRESHER TRAINING	-	-	6	195
FLAMMABLE LIQUID PERMITS	-	Bulk> 1000L – Industry & commercial	6	1120
	-	Small content <1000L – Farms & private	6	305
	-	LPG	6	145 + inspection tariff
VEHICLE DANGER CONTENT HOLDING PERMIT	Per vehicle	-	6	420
FIRE PERMIT	Per site	-	6	445
INSPECTION – BY-LAWS & REGULATIONS (EXCLUDING CERTIFICATE)	-	-	6	415
FIRE INSPECTION ON REQUEST (COMMERCIAL USE)	-	-	6	415
VELD FIRE FIGHTING AS PER ACT – MEMBERS OF REGISTERED PROTECTION ASSOCIATION	-	-	-	First hour – free
AIR SUPPORT	-	-	-	Cost + 10% + 14%

2. ADDITIONAL TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
ADDITIONAL TARIFFS	-	Any rental of equipment and vehicles-	-	Cost + 10% + 14%
	Per page	Photostat/A4 page	6	1
	Per page	Photostat/A4 page colour	6	4.20
	Per page	Computer printouts	6	12.30
	Per page	Faxing	6	22.35
	Per cheque	Dishonoured cheques	6	110
	Per occurrence	Faulty payments	6	110
	Per item	Printing of maps A0 size black	6	80
	Per item	Printing of maps A0 size colour	6	95
	Per item	Printing of aerial photos A0 size	6	255
	Per item	Printing of maps A1 size black	6	72
	Per item	Printing of maps A1 size colour	6	78
	Per item	Printing of aerial photos A1 size	6	155
	Per item	Printing of maps A2 size black	6	58
	Per item	Printing of maps A2 size colour	6	65
	Per item	Printing of aerial photos A2 size	6	128
	Per item	Printing of maps A3 size black	6	45
	Per item	Printing of maps A3 size colour	6	51
	Per item	Printing of aerial photos A3 size	6	100
	Per item	Printing of maps A4 size black	6	18
	Per item	Printing of maps A4 size colour	6	21
	Per item	Printing of aerial photos A4 size	6	28
	Appeal	-	New	1 000
NON-REFUNDABLE TENDER DOCUMENT	-	Tender 9 years & 11 months +	New	1 000
	-	Tender 5 – 8 years 11 months	New	500

	-	Tender 3 years 11 months - 4 years 11 months	New	200
	-	3 years	New	200
	-	Less than 3 years	New	100
	-	Banking Tender	New	500

3. FERRY TARIFFS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
FERRY TARIFFS	Per vehicle	Tractor	6	18
	Per vehicle	Truck	6	48
	Per vehicle	Motor and LDV	6	48
	Per vehicle	Motorcycle	6	18
	Per item additional	Agricultural, industrial implements, boats, caravans	6	18
	Per person	Pedestrian	-	Free
	Per participant	Organised events	New	5
	Per month	Month tariff	6	275
	Annually	Annual tariff	6	1 590
OTHER	-	Service available	-	06:00 – 18:00
	-	Maximum mass	-	10T

4. ROADS TARIFF

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
ROADS TARIFF	2 X posts	Erection of Tourism/Facility signs	6	370

	-	Any additional structure posts	6	265

5. MUNICIPAL HEALTH

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
WATER QUALITY MONITORING	-	All samples taken on request (except for governmental institutions) R 145 per sample run plus laboratory cost as per contract between ODM and laboratory.	6	145
	-	With the application of a certificate of acceptability (COA) for a premise in an area that do not fall in a WSA: R145.00 per sample run (bacteriological and chemical) plus laboratory cost as per contract between ODM and laboratory.	6	145
	-	In the case of follow up samples in above tariff, if water quality does not comply with the SANS 241 code: R 145.00 per sample run plus laboratory cost as per contract between ODM and laboratory.	6	145
	-	All routine follow up sample runs analysing water quality (bacteriological & chemical) at premises with a COA	-	Free
MONITORING OF MILK AND MILK PRODUCTS ON REQUEST OF SUPPLIERS	-	All bacteriological & chemical analyses: R145,00 per sample run plus laboratory cost as per contract between ODM and laboratory	6	145
	-	Follow up samples in the case where a sample do not comply to stipulations of the Foodstuffs, Cosmetics and Disinfectants Act: R 145.00 per sample	6	145

		run pus laboratory cost as per contract between ODM and laboratory.		
CERTIFICATE FOR EXPORT OF FOOD PRODUCTS	-	-	6	665
ISSUING OF CERTIFICATE OF ACCEPTABILITY FOR PREMISES IN TERMS OF THE NATIONAL HEALTH ACT, ACT 61 OF 2003 AND FOODSTUFFS, DISINFECTANTS AND COSMETIC ACT, ACT 54 OF 1974	-	Issuing of Certificates of acceptability: Once off payment	6	145
	-	Inspection performed to uplift a prohibition on the use of a premises or facility	6	425
	-	Replacement of any applicable COA	6	145
ALL OTHER MUNICIPAL HEALTH INSPECTION REPORTS/CERTIFICATES	-	Application for issuing of any Health related report	6	145
ISSUING OF HEALTH CERTIFICATE OR REPORT TO REMOVE OR DESTROY FOOD OR FOOD PRODUCTS UNFIT FOR HUMAN CONSUMPTION	-	-	6	265
AIR QUALITY CONTROL – COST OF LIVENSING (FUEL BURNING APPLIANCES – COST OF LICENSING OF THESE APPLICATIONS WILL TAKE PLACE ON A SLIDING SCALE)	-	Atmospheric emission tariffs – application fee for license fee (Licence fee determined by Air Quality Act, Act 39 of 2004)	6	1 280

	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 1	6	4 695
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 2	6	19 025
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 3	6	59 250
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 4	6	118 610
	-	Processing Fee for application as contemplated in Section 37/44/47 of the Air Quality Act, Act 39 of 2004 – Band 5	6	240 620
ISSUING OF HEALTH REPORYT OR CERTIFICATE (EXCEPT IF REQUESTED BY A GOVERNMENT AUTHORITY)	-	-	6	145
HEALTH MONITORING OF OPENING OF GRAVES AND/OR REBURIAL	-	-	6	425

6. SCRUTINY OF BUILDING PLANS

TARIFF CATEGORY	UNIT	TARIFF DESCRIPTION	% INCREASE	TARIFF 2015/2016 (VAT INCLUSIVE) R
SCRUTINY OF BUILDING PLANS	Per plan	Inspection of any building plan – Cape Agulhas, Theewaterskloof and Swellendam area	6	5.5% of Building plan cost
	Per plan	Inspection of any building plan – Overstrand area	6	3.3% of Building plan cost

7. UILENKRAALSMOND RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2015/2016 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	6	560	445	390
	Bungalows (sea view) per night	6	740	615	530
	Wooden House per night	6	795	690	580
	Breakage deposit (no VAT payable)	6	320	320	320
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	55	55	55
CARAVAN/TENT SITES	Caravan/Tent site per night (maximum 6 persons)	6	320	220	150
	Caravan/Tent site per person per night (out of season only)	6	-	65	65
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount

	Access card – deposit per card	6	55	55	55
DAY VISITORS	Day visitors per site per person per day camping site (08:00 – 17:00)	6	21	21	21
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	-	32	32
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	-	42	42
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	-	106	106
	Children 5 years and younger	-	Free	Free	Free
PARKING – PARKING AREA	Parking per vehicle/boat per day Parking area	6	32	32	32
ADDITIONAL PERSONS/VEHICLES	Extra persons per site per person per day – caravan/tent sites and bungalows	6	53	53	53
	Extra vehicle per vehicle day caravan/tent sites, bungalows & semi-permanent sites	6	32	32	32
HALL	Hall hire per occasion per day	6	635	635	635
	Breakage deposit	6	320	320	320
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
BEDDING	Rental of bedding per unit per occasion	6	56	56	56
COUNCIL HOUSES	Rental per month (including basic services)	6	3 700	3 700	3 700
COMMERCIAL USERS	Water per kilo litre	6	5.60	5.60	5.60

	Water deposit – service connection	6	690	690	690
	Service deposit	6	1100	1100	1100
	Water services connection fee (per connection)	6	145	145	145
	Water re-connection for defaulters	-	Cost + 15% + 14%	Cost + 15% + 14%	Cost + 15% + 14%
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plots to 150m2 (per year)	6	11 700	11 700	11 700
	Plots 151 m2 – 200m2 (per year)	6	13 000	13 000	13 000
	Plots 201m2 – 300m2 (per year)	6	14 400	14 400	14 400
	Plots 301m2 – 350m2 (per year)	6	15 700	15 700	15 700
	Plots 350m2 + (per year)	6	17 200	17 200	17 200
SEMI-PERMANENT SUB-LETTING	Sub-letting per person semi-permanent dwelling per day	6	16	16	16
	Sub-letting per vehicle semi-permanent dwelling per day	6	32	32	32
SEMI-PERMANENT BASIC SERVICES	Blocked sewerage and water supply repair work	6	320	320	320
	Sewerage connection with network (once-off)	6	4 500	4 500	4 500
REDUCED TARIFFS (EXCLUDING 15 DECEMBER – 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount

	Pensioners	-	-	15% discount	15% discount
	Contractors (longer than 1 month)	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

8. DIE DAM RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2015/2016 (VAT INCLUSIVE) R
HOLIDAY HOUSE/BUNGALOW	Bungalows per night	6	625	520	400
	Breakage deposit (no VAT payable)	6	320	320	320
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	55	55	55

CARAVAN/TENT SITES	Caravan/Tent site per night (maximum 6 persons) with electricity	6	295	240	200
	Caravan/Tent site per night (maximum 6 persons) without electricity	6	245	195	185
	Cancellation fee (Only payable if re-let)	6	106	106	106
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Access card – deposit per card	6	55	55	55
ADDITIONAL PERSONS/VEHICLES	Extra persons per site per person per night – caravan/tent sites and bungalows	6	21	21	21
DAY VISITORS	Day visitors per site per person per day camping site (08:00 – 17:00)	6	21	21	21
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	-	32	32
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	-	42	42
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	-	106	106
	Children 5 years and younger	-	Free	Free	Free
SEMI-PERMANENT (INCLUDING BASIC SERVICES)	Plot tariff per year	6	11 700	11 700	11 700
	Plettenberg plot tariff per year	6	14 100	14 100	14 100
ELECTRICITY	Electricity tariff per unit	6	2	2	2

	Electricity Availability Tariff per month (semi-permanent plots)	6	205	205	205
SEMI-PERMANENT SUB-LETTING	Sub-letting per person semi-permanent dwelling per day	6	21	21	21
	Sub-letting per vehicle semi-permanent dwelling per day	6	32	32	32
REDUCED TARIFFS (EXCLUDING 15 DECEMBER – 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount
	Pensioners	-	-	15% discount	15% discount
	Contractors (longer than 1 month)	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

9. DENNEHOF RESORT

TARIFF CATEGORY	TARIFF DESCRIPTION	% INCREASE	IN SEASON TARIFF 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEKEND 2015/2016 (VAT INCLUSIVE) R	OUT OF SEASON TARIFF – WEEK 2015/2016 (VAT INCLUSIVE) R
HOLIDAY HOUSES	4 Sleeper per night	6	420	370	340
	6 Sleeper per night	6	740	660	555
	8 Sleeper per night	6	845	715	655
	Cancellation fee (Only payable if re-let)	6	84	84	84
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Breakage deposit (no VAT payable)	6	315	315	315
CARAVAN/TENT SITES	Caravan/Tent site per night (maximum 6 persons) with electricity	6	255	185	185
	Caravan/Tent site per night (maximum 6 persons) without electricity	6	180	170	170
	Big site with electricity per night (functions only)	6	655	655	655
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
DIE HERBERG	Facility per night for 40 people (group discount out of season only)	6	6 360	6 360	6 360

	Breakage deposit (no VAT payable)	6	1 420	1 420	1 420
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
	Backpacker (per person sharing per night)	6	160	127	127
KLEINE HERBERG	Facility per night for 40 people (group discount out of season only)	6	2 810	2 810	2 810
	Breakage deposit (no VAT payable)	6	1 060	1 060	1 060
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
CONFERENCE FACILITY - HERBERG	Facility for 40 people per day (excluding kitchen & bar)	6	1 695	1 695	1 695
	Breakage deposit (no VAT payable)	6	635	635	635
	Facility for 40 people per day (including kitchen & bar)	6	2 120	2 120	2 120
	Breakage deposit (no VAT payable)	6	1 060	1 060	1 060
	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
SUNDRY SERVICES	Rental of linen per bed	6	53	53	53
HALL	Hire per occasion per day (200 – 250 people)	6	850	850	850
	Breakage deposit (no VAT payable)	6	315	315	315

	Cancellation fee (Only payable if re-let)	6	85	85	85
	Cancellation fee per occasion (Only payable if not re-let)	-	50% of reservation amount	50% of reservation amount	50% of reservation amount
SMALL HALL	Rental per month	6	5 565	5 565	5 565
DAY VISITORS	Day visitors per site per person per day camping site (08:00 – 17:00) (in – and out of season)	6	16	16	16
	Vehicle per day (08:00 – 17:00) (Excluding in-season)	6	32	32	32
	Mini-bus per day (08:00 – 17:00) (Excluding in-season)	6	53	42	42
	Bus per day (08:00 – 17:00) (Excluding in-season)	6	106	106	106
	Bus passenger per person per day (08:00 – 17:00)	6	16	16	16
	Children 5 years and younger	-	Free	Free	Free
EXSTRA PERSONS/VEHICLES	Extra person per day – campsites, holiday homes, bungalows, caravan & tent sites	6	26	26	26
	Extra vehicle per day – campsites, holiday homes, bungalows, caravan & tent sites	6	32	32	32
GARAGES	Tariff per month	6	530	530	530
PERMANENT LESSEES (BASIC SERVICES INCLUDED)	Original water affairs tenants	new	3 350	3 350	3 350
	2 Bedroom house	new	3 650	3 650	3 650
	3 Bedroom house	new	3 850	3 850	3 850
	4 Bedroom house	new	4 050	4 050	4 050

	Penalty per unit if using more than 800 units electricity	new	2	2	2
OTHER	Service deposit	6	1 060	1 060	1 060
	Service connection fee	6	127	127	127
	Re-connection fee for defaulters per connection	6	127	127	127
REDUCED TARIFFS (EXCLUDING 15 DECEMBER – 15 JANUARY OF NEXT YEAR AND EASTER WEEKEND	Groups of 20 – 50 persons	-	-	15% discount	15 % discount
	Groups of 51 – 100 persons	-	-	20% discount	20% discount
	Groups of 101 – 200 persons	-	-	25% discount	25% discount
	Groups of more than 200 persons	-	-	30% discount	30% discount
	Pensioners	-	-	15% discount	15% discount
	Staff	-	-	40% discount	40% discount
SEASON- AND OTHER TIMES	In Season	-	15 December – 15 January of next year & Easter Weekend	-	-
	Out of Season	-	-	Excluding 15 December – 15 January of next year & Easter Weekend	
	Week	-	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00	Sunday 14:00 – Thursday 10:00
	Weekend	-	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00	Thursday 14:00 – Sunday 10:00

DC3 Overberg - Contact Information

A. GENERAL INFORMATION

Municipality	DC3 Overberg
Grade	
Province	WC WESTERN CAPE
Web Address	www.odm.org.za
e-mail Address	www.odm.org.za

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	Private Bag X22
City / Town	Bredasdorp
Postal Code	7280
Street address	
Building	Overberg District Municipality
Street No. & Name	26 Long Street
City / Town	Bredasdorp
Postal Code	7280
General Contacts	
Telephone number	028 425 1157
Fax number	028 425 1014

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
Name	DF du Toit	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 308 8818	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	ddutoit@odm.org.za	E-mail address	cengelbercht@odm.org.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	LM de Bruyn	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	082 413 6916	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	ldebruyn@odm.org.za	E-mail address	cengelbercht@odm.org.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
Name	J du T Loubser	Name	C Engelbrecht
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	083 226 1735	Cell number	
Fax number	028 425 1324	Fax number	086 660 7759
E-mail address	dloubser@odm.org.za	E-mail address	cengelbercht@odm.org.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	DP Beretti	Name	M Maritz
Telephone number	028 425 1157	Telephone number	028 425 1157
Cell number	084 611 2424	Cell number	083 609 1806
Fax number	028 425 1014	Fax number	028 425 1014
E-mail address	mm@odm.org.za	E-mail address	mmaritz@odm.org.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	JCP Tesselaar	Name	Franciska Jansen
Telephone number	0284251157	Telephone number	028 425 1157
Cell number		Cell number	
Fax number		Fax number	028 425 1014
E-mail address	cfo@odm.org.za	E-mail address	fjansen@odm.org.za
Official responsible for submitting financial information			
Name	JCP Tesselaar		
Telephone number	028 425 1157		
Cell number	084 573 7887		
Fax number	028 425 1014		
E-mail address	jtesselaar@odm.org.za		

DC3 Overberg - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	2 172	621	646	648	648	648	–	680	455	479
Investment revenue	338	485	1 290	500	1 000	1 000	–	1 000	1 000	1 000
Transfers recognised - operational	81 540	88 328	101 746	95 423	106 050	106 050	–	112 644	118 044	121 539
Other own revenue	15 820	20 901	16 284	17 350	17 482	17 482	–	22 868	25 431	23 291
Total Revenue (excluding capital transfers and contributions)	99 869	110 335	119 966	113 921	125 180	125 180	–	137 192	144 930	146 310
Employee costs	50 870	65 871	72 505	63 417	63 381	63 381	–	69 250	73 046	78 285
Remuneration of councillors	4 205	3 979	5 144	5 036	5 078	5 078	–	5 322	5 614	5 923
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	–	1 919	1 577	1 580
Finance charges	1 131	1 392	861	141	145	145	–	96	82	67
Materials and bulk purchases	15 866	–	–	–	–	–	–	–	–	–
Transfers and grants	12	–	–	–	150	150	–	–	–	–
Other expenditure	30 008	34 675	41 274	46 376	57 214	57 214	–	60 452	61 968	61 171
Total Expenditure	107 126	108 364	122 441	116 967	127 921	127 921	–	137 038	142 287	147 025
Surplus/(Deficit)	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	–	154	2 643	(716)
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	–	154	2 643	(716)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	–	154	2 643	(716)
Capital expenditure & funds sources										
Capital expenditure	328	1 445	2 574	767	1 639	1 639	–	1 829	2 066	2 287
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	328	1 445	2 574	767	1 639	1 639	–	1 829	2 066	2 287
Total sources of capital funds	328	1 445	2 574	767	1 639	1 639	–	1 829	2 066	2 287
Financial position										
Total current assets	5 710	17 194	17 902	9 025	7 436	7 436	–	9 561	11 987	14 788
Total non current assets	44 837	42 328	42 222	42 679	41 909	41 909	–	41 820	42 308	43 016
Total current liabilities	16 013	20 417	19 844	10 858	12 326	12 326	–	11 870	11 854	11 871
Total non current liabilities	57 810	60 322	63 972	69 032	63 451	63 451	–	67 888	72 045	76 093
Community wealth/Equity	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	–	(28 378)	(29 605)	(30 160)
Cash flows										
Net cash from (used) operating	(1 517)	14 484	3 237	1 042	3 469	3 469	–	1 292	(436)	3 425
Net cash from (used) investing	(328)	617	12	83	(942)	(942)	–	1 271	3 055	(447)
Net cash from (used) financing	(1 553)	(646)	(1 027)	(786)	(831)	(831)	–	(438)	(193)	(176)
Cash/cash equivalents at the year end	(1 968)	12 487	14 710	3 609	4 555	4 555	–	6 680	9 105	11 907
Cash backing/surplus reconciliation										
Cash and investments available	(1 638)	12 487	14 710	3 609	4 555	4 555	–	6 680	9 106	11 907
Application of cash and investments	3 966	12 173	11 044	2 693	2 270	2 270	–	2 270	2 270	2 270
Balance - surplus (shortfall)	(5 604)	315	3 666	916	2 285	2 285	–	4 410	6 835	9 637
Asset management										
Asset register summary (WDV)	344	343	386	307	386	386	386	386	386	386
Depreciation & asset impairment	5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 919	1 577	1 580
Renewal of Existing Assets	–	–	1 025	285	1 058	1 058	1 058	1 214	1 625	910
Repairs and Maintenance	15 866	7 782	13 388	18 145	26 499	26 499	28 500	28 500	29 726	31 069
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

DC3 Overberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard										
Governance and administration		51 154	56 780	57 451	60 854	63 788	63 788	69 648	73 900	70 721
Executive and council		1 262	4 491	4 506	5 723	5 308	5 308	8 744	11 143	8 268
Budget and treasury office		48 208	52 273	52 930	55 114	58 462	58 462	60 885	62 737	62 433
Corporate services		1 684	15	16	18	18	18	19	21	21
Community and public safety		11 189	12 091	11 678	12 124	12 124	12 124	12 830	12 764	13 524
Community and social services		6	–	–	–	–	–	–	–	–
Sport and recreation		11 032	11 865	11 441	11 913	11 913	11 913	12 606	12 524	13 188
Public safety		52	123	123	86	86	86	92	98	183
Housing		–	–	–	–	–	–	–	–	–
Health		99	103	115	125	125	125	132	143	154
Economic and environmental services		35 735	41 449	50 825	40 943	48 765	48 765	52 914	56 465	60 265
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		35 696	41 370	50 780	40 921	48 743	48 743	52 890	56 439	60 239
Environmental protection		40	79	45	22	22	22	24	26	26
Trading services		1 790	16	11	–	503	503	1 800	1 800	1 800
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		1 790	16	11	–	503	503	1 800	1 800	1 800
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	99 869	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 310
Expenditure - Standard										
Governance and administration		29 774	28 284	30 886	32 878	35 020	35 020	35 578	36 891	35 879
Executive and council		9 559	8 479	11 483	10 398	11 370	11 370	13 530	13 841	14 565
Budget and treasury office		14 449	13 272	13 248	13 942	16 657	16 657	14 563	15 245	13 277
Corporate services		5 766	6 533	6 155	8 538	6 993	6 993	7 485	7 806	8 036
Community and public safety		27 775	24 963	27 001	28 840	29 084	29 084	31 400	30 865	31 978
Community and social services		567	–	–	–	–	–	–	–	–
Sport and recreation		12 148	10 189	10 524	10 693	10 867	10 867	11 728	10 153	10 322
Public safety		14 961	14 671	16 362	18 022	18 092	18 092	19 539	20 569	21 504
Housing		–	–	–	–	–	–	–	–	–
Health		99	103	115	125	125	125	132	143	152
Economic and environmental services		47 110	53 219	63 074	54 999	63 019	63 019	67 950	72 421	77 058
Planning and development		2 282	1 148	992	1 254	1 304	1 304	1 389	1 477	1 559
Road transport		35 696	41 370	50 780	40 921	48 743	48 743	52 890	56 439	60 239
Environmental protection		9 132	10 702	11 302	12 824	12 973	12 973	13 672	14 505	15 260
Trading services		2 467	1 897	1 480	248	797	797	2 110	2 110	2 110
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		2 467	1 897	1 480	248	797	797	2 110	2 110	2 110
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	107 126	108 364	122 441	116 966	127 921	127 921	137 038	142 287	147 025
Surplus/(Deficit) for the year		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)

DC3 Overberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote	1									
Vote 1 - Municipal Manager		1 262	4 491	4 506	5 723	5 308	5 308	8 744	11 143	8 268
Vote 2 - Management Services		49 991	52 351	53 019	55 256	58 605	58 605	61 036	62 900	62 607
Vote 3 - Community Services		48 616	53 493	62 442	52 942	61 267	61 267	67 411	70 887	75 435
Vote 4 - [NAME OF VOTE 4]		–	–	–	–	–	–	–	–	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	99 869	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 310
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Municipal Manager		8 487	8 479	11 483	12 042	11 373	11 373	13 520	13 841	14 565
Vote 2 - Management Services		23 499	21 015	20 480	22 180	25 042	25 042	23 541	24 628	22 981
Vote 3 - Community Services		75 140	78 870	90 478	82 745	91 506	91 506	99 977	103 817	109 479
Vote 4 - [NAME OF VOTE 4]		–	–	–	–	–	–	–	–	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	107 126	108 364	122 441	116 966	127 921	127 921	137 038	142 287	147 025
Surplus/(Deficit) for the year	2	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	154	2 643	(716)

DC3 Overberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	1 787	–	–	–	–	–	–	–	–	–
Service charges - other		385	621	646	648	648	648	–	680	455	479
Rental of facilities and equipment		10 516	11 145	10 718	11 162	11 162	11 162	–	11 814	11 955	12 588
Interest earned - external investments		338	485	1 290	500	1 000	1 000	–	1 000	1 000	1 000
Interest earned - outstanding debtors		3	4	5	4	4	4	–	4	0	0
Dividends received		3	–	–	–	–	–	–	–	–	–
Fines		–	–	–	–	–	–	–	–	–	–
Licences and permits		10	45	44	49	49	49	–	24	26	26
Agency services		2 986	3 873	4 489	4 873	4 611	4 611	–	5 644	6 023	6 428
Transfers recognised - operational		81 540	88 328	101 746	95 423	106 050	106 050	–	112 644	118 044	121 539
Other revenue	2	2 302	5 218	620	412	958	958	–	2 282	2 306	2 409
Gains on disposal of PPE		–	616	407	850	697	697	–	3 100	5 120	1 840
Total Revenue (excluding capital transfers and contributions)		99 869	110 335	119 966	113 921	125 180	125 180	–	137 192	144 930	146 310
Expenditure By Type											
Employee related costs	2	50 870	65 871	72 505	63 417	63 381	63 381	–	69 250	73 046	78 285
Remuneration of councillors		4 205	3 979	5 144	5 036	5 078	5 078	–	5 322	5 614	5 923
Debt impairment	3	653	753	330	–	–	–	–	–	–	–
Depreciation & asset impairment	2	5 033	2 447	2 657	1 997	1 952	1 952	–	1 919	1 577	1 580
Finance charges		1 131	1 392	861	141	145	145	–	96	82	67
Bulk purchases	2	–	–	–	–	–	–	–	–	–	–
Other materials	8	15 866						–	–	–	–
Contracted services		774	256	126	–	503	503	–	1 800	1 800	1 800
Transfers and grants		12	–	–	–	150	150	–	–	–	–
Other expenditure	4, 5	28 582	33 025	40 818	46 376	56 711	56 711	–	58 652	60 168	59 371
Loss on disposal of PPE			641					–			
Total Expenditure		107 126	108 364	122 441	116 967	127 921	127 921	–	137 038	142 287	147 025
Surplus/(Deficit)		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	–	154	2 643	(716)
Transfers recognised - capital								–			
Contributions recognised - capital	6	–	–	–	–	–	–	–	–	–	–
Contributed assets								–			
Surplus/(Deficit) after capital transfers & contributions		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	–	154	2 643	(716)
Taxation								–			
Surplus/(Deficit) after taxation		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	–	154	2 643	(716)
Attributable to minorities								–			
Surplus/(Deficit) attributable to municipality		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	–	154	2 643	(716)
Share of surplus/ (deficit) of associate	7							–			
Surplus/(Deficit) for the year		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	–	154	2 643	(716)

DC3 Overberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–
Vote 2 - Management Services		–	–	–	–	–	–	–	–	–	–
Vote 3 - Community Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - [NAME OF VOTE 4]		–	–	–	–	–	–	–	–	–	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure *to be appropriated*	2										
Vote 1 - Municipal Manager		–	1	34	20	59	59	–	20	15	15
Vote 2 - Management Services		76	404	730	150	287	287	–	201	1 196	669
Vote 3 - Community Services		252	1 040	1 870	597	1 293	1 293	–	1 608	855	1 603
Vote 4 - [NAME OF VOTE 4]		–	–	–	–	–	–	–	–	–	–
Vote 5 - [NAME OF VOTE 5]		–	–	–	–	–	–	–	–	–	–
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		328	1 445	2 635	767	1 639	1 639	–	1 829	2 066	2 287
Total Capital Expenditure - Vote		328	1 445	2 635	767	1 639	1 639	–	1 829	2 066	2 287
Capital Expenditure - Standard											
Governance and administration		76	399	765	170	346	346	–	221	1 196	669
Executive and council		–	1	34	20	30	30	–	20	15	15
Budget and treasury office		9	137	219	115	196	196	–	150	1 158	239
Corporate services		67	260	512	35	120	120	–	51	23	416
Community and public safety		240	872	1 309	560	1 257	1 257	–	1 560	845	1 325
Community and social services						–	–	–	–	–	
Sport and recreation		60	354	542	60	61	61	–	110	495	975
Public safety		181	517	767	500	1 196	1 196	–	1 450	350	350
Housing						–	–	–	–	–	
Health						–	–	–	–	–	
Economic and environmental services		2	175	558	37	36	36	–	48	25	293
Planning and development			7		–	–	–	–	–	15	15
Road transport				119	–	–	–	–	–	–	
Environmental protection		2	168	439	37	36	36	–	48	10	278
Trading services		10	–	2	–	–	–	–	–	–	–
Electricity					–	–	–	–	–	–	–
Water					–	–	–	–	–	–	–
Waste water management					–	–	–	–	–	–	–
Waste management		10		2	–	–	–	–	–	–	–
Other					–	–	–	–	–	–	–
Total Capital Expenditure - Standard	3	328	1 445	2 635	767	1 639	1 639	–	1 829	2 066	2 287
Funded by:											
National Government					–	–	–	–	–	–	–
Provincial Government					–	–	–	–	–	–	–
District Municipality		–			–	–	–	–	–	–	–
Other transfers and grants					–	–	–	–	–	–	–
Transfers recognised - capital	4	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	5					–	–	–	–	–	–
Borrowing	6				–	–	–	–	–	–	–
Internally generated funds		328	1 445	2 635	767	1 639	1 639	–	1 829	2 066	2 287
Total Capital Funding	7	328	1 445	2 635	767	1 639	1 639	–	1 829	2 066	2 287

DC3 Overberg - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS											
Current assets											
Cash		4	12 487	14 710	3 609	4 555	4 555	–	6 680	9 106	11 907
Call investment deposits	1	137	–	–	–	–	–	–	–	–	–
Consumer debtors	1	2 316	442	501	440	1 842	1 842	–	1 842	1 842	1 842
Other debtors		2 255	1 592	1 540	2 008	–	–	–			
Current portion of long-term receivables		–				–	–	–			
Inventory	2	998	2 673	1 151	2 968	1 039	1 039	–	1 039	1 039	1 039
Total current assets		5 710	17 194	17 902	9 025	7 436	7 436	–	9 561	11 987	14 788
Non current assets											
Long-term receivables		–				–	–	–			
Investments		331				–	–	–			
Investment property			–	111		111	111	–	111	111	111
Investment in Associate						–	–	–			
Property, plant and equipment	3	42 451	40 341	40 245	40 785	39 932	39 932	–	39 843	40 331	41 039
Agricultural						–	–	–			
Biological						–	–	–			
Intangible		344	343	275	307	275	275	–	275	275	275
Other non-current assets		1 711	1 644	1 591	1 587	1 591	1 591	–	1 591	1 591	1 591
Total non current assets		44 837	42 328	42 222	42 679	41 909	41 909	–	41 820	42 308	43 016
TOTAL ASSETS		50 546	59 523	60 124	51 704	49 345	49 345	–	51 381	54 295	57 804
LIABILITIES											
Current liabilities											
Bank overdraft	1	2 109	–	–	–	–	–	–	–	–	–
Borrowing	4	1 430	891	783	812	648	648	–	193	176	193
Consumer deposits		20	18	12	18	12	12		12	12	12
Trade and other payables	4	5 616	12 173	11 044	2 693	2 270	2 270	–	2 270	2 270	2 270
Provisions		6 837	7 335	8 006	7 335	9 396	9 396		9 396	9 396	9 396
Total current liabilities		16 013	20 417	19 844	10 858	12 326	12 326	–	11 870	11 854	11 871
Non current liabilities											
Borrowing		1 980	1 876	1 479	666	957	957	–	975	799	606
Provisions		55 830	58 446	62 493	68 366	62 493	62 493	–	66 913	71 246	75 488
Total non current liabilities		57 810	60 322	63 972	69 032	63 451	63 451	–	67 888	72 045	76 093
TOTAL LIABILITIES		73 823	80 739	83 816	79 890	75 777	75 777	–	79 758	83 899	87 964
NET ASSETS	5	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	–	(28 378)	(29 605)	(30 160)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)		(26 278)	(23 635)	(24 350)
Reserves	4	–	–	–	–	–	–	–	(2 100)	(5 970)	(5 810)
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	(23 276)	(21 217)	(23 692)	(28 186)	(26 432)	(26 432)	–	(28 378)	(29 605)	(30 160)

DC3 Overberg - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		–	–	–	–	–	–	–	–	–	–
Service charges		17 771	18 544	16 180	17 144	18 129	18 129	–	680	455	479
Other revenue		–			–	–	–	–	19 764	20 311	21 451
Government - operating	1	79 931	97 398	99 574	94 963	105 940	105 940	–	112 644	118 044	121 539
Government - capital	1	–			–	–	–	–	–	–	–
Interest		341	489	1 295	504	1 000	1 000	–	1 004	1 000	1 000
Dividends		3			–	–	–	–	–	–	–
Payments											
Suppliers and employees		(99 059)	(101 640)	(113 579)	(111 429)	(121 304)	(121 304)	–	(132 704)	(140 164)	(140 978)
Finance charges		(492)	(306)	(233)	(141)	(145)	(145)	–	(96)	(82)	(67)
Transfers and Grants	1	(12)	–		–	(150)	(150)	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(1 517)	14 484	3 237	1 042	3 469	3 469	–	1 292	(436)	3 425
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	1 704	2 132	850	697	697	–	3 100	5 120	1 840
Decrease (Increase) in non-current debtors		–			–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–			–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	358		–	–	–	–	–	–	–
Payments											
Capital assets		(328)	(1 445)	(2 119)	(767)	(1 639)	(1 639)	–	(1 829)	(2 066)	(2 287)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(328)	617	12	83	(942)	(942)	–	1 271	3 055	(447)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–			–	–	–	–	–	–	–
Borrowing long term/refinancing		–			–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		(2)	(2)	(6)	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		(1 550)	(643)	(1 021)	(786)	(831)	(831)	–	(438)	(193)	(176)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 553)	(646)	(1 027)	(786)	(831)	(831)	–	(438)	(193)	(176)
NET INCREASE/ (DECREASE) IN CASH HELD		(3 398)	14 456	2 222	339	1 697	1 697	–	2 125	2 425	2 802
Cash/cash equivalents at the year begin:	2	1 430	(1 968)	12 487	3 270	2 858	2 858	–	4 555	6 680	9 105
Cash/cash equivalents at the year end:	2	(1 968)	12 487	14 710	3 609	4 555	4 555	–	6 680	9 105	11 907

2 3 FEB 2015

DC3 Overberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available											
Cash/cash equivalents at the year end	1	(1 968)	12 487	14 710	3 609	4 555	4 555	–	6 680	9 105	11 907
Other current investments > 90 days		0	(0)	(0)	–	–	–	–	0	0	0
Non current assets - Investments	1	331	–	–	–	–	–	–	–	–	–
Cash and investments available:		(1 638)	12 487	14 710	3 609	4 555	4 555	–	6 680	9 106	11 907
Application of cash and investments											
Unspent conditional transfers		2 112	10 945	8 774	1 594	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	1 854	1 227	2 270	1 099	2 270	2 270	–	2 270	2 270	2 270
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		3 966	12 173	11 044	2 693	2 270	2 270	–	2 270	2 270	2 270
Surplus(shortfall)		(5 604)	315	3 666	916	2 285	2 285	–	4 410	6 835	9 637

DC3 Overberg - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CAPITAL EXPENDITURE										
Total New Assets	1	328	1 445	1 549	482	581	581	616	441	1 377
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		7	–	–	–	–	–	–	–	–
Infrastructure		7	–	–	–	–	–	–	–	–
Community		–	34	15	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	305	1 351	1 534	482	581	581	616	441	1 377
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		17	61	–	–	–	–	–	–	–
Total Renewal of Existing Assets	2	–	–	1 025	285	1 058	1 058	1 214	1 625	910
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–
Community		–	–	371	35	–	–	–	375	525
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	654	250	1 058	1 058	1 214	1 250	385
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		7	–	–	–	–	–	–	–	–
Infrastructure		7	–	–	–	–	–	–	–	–
Community		–	34	386	35	–	–	–	375	525
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		305	1 351	2 188	732	1 639	1 639	1 829	1 691	1 762
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		17	61	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	2	328	1 445	2 574	767	1 639	1 639	1 829	2 066	2 287
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		–	–	–	–	–	–	–	–	–
Community										
Heritage assets										
Investment properties		–	–	111	–	111	111	111	111	111
Other assets										
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		344	343	275	307	275	275	275	275	275
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	344	343	386	307	386	386	386	386	386
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		5 033	2 447	2 657	1 997	1 952	1 952	1 919	1 577	1 580
Repairs and Maintenance by Asset Class	3	15 866	7 782	13 388	18 145	26 499	26 499	28 500	29 726	31 069
Infrastructure - Road transport		10 305	3 371	8 614	13 646	22 349	22 349	23 644	24 776	26 011
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Infrastructure - Other		1	–	–	–	–	–	–	–	–
Infrastructure		*10 306*	*3 371*	*8 614*	*13 646*	*22 349*	*22 349*	*23 644*	*24 776*	*26 011*
Community		312	272	461	337	337	337	390	380	348
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	5 248	4 139	4 313	4 162	3 812	3 812	4 466	4 570	4 709
TOTAL EXPENDITURE OTHER ITEMS		20 900	10 229	16 044	20 142	28 451	28 451	30 419	31 303	32 648
Renewal of Existing Assets as % of total capex		*0,0%*	*0,0%*	*39,8%*	*37,2%*	*64,6%*	*64,6%*	*66,4%*	*78,7%*	*39,8%*
Renewal of Existing Assets as % of deprecn"		*0,0%*	*0,0%*	*38,6%*	*14,3%*	*54,2%*	*54,2%*	*63,3%*	*103,0%*	*57,6%*
R&M as a % of PPE		*37,4%*	*19,3%*	*33,3%*	*44,5%*	*66,4%*	*66,4%*	*71,5%*	*73,7%*	*75,7%*
Renewal and R&M as a % of PPE		*4608,0%*	*2269,0%*	*3735,0%*	*6011,0%*	*7141,0%*	*7141,0%*	*7700,0%*	*8124,0%*	*8287,0%*

DC3 Overberg - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		–	–	–	–	–	–		–	–
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		–	–	–	–	–	–	–	–	–

DC3 Overberg - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone											
Net Property Rates		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone											
Net Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone											
Net Service charges - water revenue		–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone											
Net Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	6										
Total refuse removal revenue								–			
Total landfill revenue		1 787	–					–			
less Revenue Foregone								–			
Net Service charges - refuse revenue		1 787	–	–	–	–	–	–	–	–	–
Other Revenue by source											
Other Revenue		2 302	5 218	620	412	958	958	–	2 282	2 306	2 409
	3										
Total 'Other' Revenue	1	2 302	5 218	620	412	958	958	–	2 282	2 306	2 409
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	39 018	44 268	48 057	48 098	47 991	47 991		56 285	59 568	63 996
Pension and UIF Contributions		6 136	6 538	6 995	7 792	7 793	7 793		8 267	8 783	9 434
Medical Aid Contributions		2 316	2 472	2 754	3 057	3 100	3 100		3 287	3 475	3 726
Overtime		1 765	1 010	1 365	1 388	1 231	1 231		1 394	1 432	1 534
Performance Bonus		–			–	–	–				
Motor Vehicle Allowance		2 293			3 436	3 633	3 633		3 941	4 256	4 570
Cellphone Allowance		–			–	–	–				
Housing Allowances		213	192	162	225	189	189		201	218	234
Other benefits and allowances		4 890	5 340	6 744	6 748	6 986	6 986		4 186	4 337	4 577
Payments in lieu of leave		444	415	599	787	787	787		845	859	859
Long service awards		564	662	702	702	701	701		746	760	774
Post-retirement benefit obligations	4	4 722	4 976	5 126	5 657	5 571	5 571		5 798	5 843	5 890
sub-total	5	62 361	65 871	72 505	77 889	77 981	77 981	–	84 950	89 531	95 594
Less: Employees costs capitalised to PPE		11 490			14 472	14 600	14 600		15 700	16 485	17 309
Total Employee related costs	1	50 870	65 871	72 505	63 417	63 381	63 381	–	69 250	73 046	78 285
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		–	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		2 704	2 437	2 117	1 997	1 952	1 952		1 919	1 577	1 580
Lease amortisation					–	–	–				
Capital asset impairment		2 329	10	540	–	–	–				
Depreciation resulting from revaluation of PPE	10				–	–	–				
Total Depreciation & asset impairment	1	5 033	2 447	2 657	1 997	1 952	1 952	–	1 919	1 577	1 580
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases											
Total bulk purchases	1	–	–	–	–	–	–	–	–	–	–
Transfers and grants											
Cash transfers and grants		12	–	–	–	150	150	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	12	–	–	–	150	150	–	–	–	–
Contracted services											
List services provided by contract											
Landfill site operational & maintenance		774	256	126		503	503		1 800	1 800	1 800

sub-total	1	774	256	126	–	503	503	–	1 800	1 800	1 800
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		774	256	126	–	503	503	–	1 800	1 800	1 800
Other Expenditure By Type											
Collection costs					–	–	–				
Contributions to 'other' provisions					–	–	–				
Consultant fees					800	715	715		600	500	400
Audit fees		1 779	1 712	2 187	2 268	2 268	2 268		2 448	2 640	2 640
General expenses	3	12 384	4 861	5 937	9 856	12 814	12 814		11 228	11 287	8 777
Repairs and maintenance			7 782	13 388	18 145	26 499	26 499		28 500	29 726	31 069
Collection costs					–	–	–				
Agency fees		–			–	–	–				
Bank Charges		54	64	52	68	58	58		72	72	72
Blades		335	344	376	418	400	400		350	368	386
Burning Fuel		270	322	367	385	385	385		405	419	441
Cleaning materials		75	68	88	104	104	104		109	107	107
Departmental Charges					–	–	–		–		
Equipment rental		1 156	1 051	28	20	–	–		–		
EPWP Incentive					–	–	–		–		
Fuel Cost		7 227	8 139	8 931	8 026	7 356	7 356		8 700	9 080	9 473
Insurance		324	458	517	507	295	295		325	321	353
Legal Cost		417	71	574	246	246	246		249	249	249
Marketing cost					–	–	–		–	–	–
Membership Fees		320	418	445	500	500	500		520	520	520
Municipal services		3 615	4 132	4 117	4 178	4 099	4 099		3 937	3 760	3 735
Oil		151	154	182	146	159	159		210	220	231
Pensioners		205	180	330	–	–	–				
Printing and stationery		12	2 965	2 887	358	342	342		398	391	393
Professional Fees					27	37	37		10	–	–
Projects own funding		–			–	1	1				
Safety clothes		258	303	412	325	434	434		591	509	527
Total 'Other' Expenditure	1	28 582	33 025	40 818	46 376	56 711	56 711	–	58 652	60 168	59 371

by Expenditure Item	8										
Employee related costs											
Other materials		15 866									
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	15 866	–	–	–	–	–	–	–	–	–

DC3 Overberg - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Ref	Vote 1 - Municipal Manager	Vote 2 - Management Services	Vote 3 - Community Services	Vote 4 - [NAME OF VOTE 4]	Vote 5 - [NAME OF VOTE 5]	Vote 6 - [NAME OF VOTE 6]	Vote 7 - [NAME OF VOTE 7]	Vote 8 - [NAME OF VOTE 8]	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
	1																
Revenue By Source																	
Property rates		–	–	–													–
Property rates - penalties & collection charges		–	–	–													–
Service charges - electricity revenue		–	–	–													–
Service charges - water revenue		–	–	–													–
Service charges - sanitation revenue		–	–	–													–
Service charges - refuse revenue		–	–	–													–
Service charges - other		–	–	680													680
Rental of facilities and equipment		–	19	11 795													11 814
Interest earned - external investments		–	1 000	–													1 000
Interest earned - outstanding debtors		–	–	4													4
Dividends received		–	–	–													–
Fines		–	–	–													–
Licences and permits		–	–	24													24
Agency services		5 644	–	–													5 644
Other revenue		–	52	2 230													2 282
Transfers recognised - operational		–	59 833	52 811													112 644
Gains on disposal of PPE		3 100	–	–													3 100
Total Revenue (excluding capital transfers and contributior		8 744	60 904	67 543	–	–	–	–	–	–	–	–	–	–	–	–	137 192
Expenditure By Type																	
Employee related costs		6 647	13 605	64 697													84 950
Remuneration of councillors		5 322	–	–													5 322
Debt impairment		–	–	–													–
Depreciation & asset impairment		35	316	1 569													1 919
Finance charges		1	37	58													96
Bulk purchases		–	–	–													–
Other materials		–	–	–													–
Contracted services		–	–	–													–
Transfers and grants		–	–	–													–
Other expenditure		1 516	9 583	33 652													44 752
Loss on disposal of PPE		–	–	–													–
Total Expenditure		13 520	23 541	99 977	–	–	–	–	–	–	–	–	–	–	–	–	137 038
Surplus/(Deficit)		(4 776)	37 363	(32 433)	–	–	–	–	–	–	–	–	–	–	–	–	154
Transfers recognised - capital																	–
Contributions recognised - capital																	–
Contributed assets																	–
Surplus/(Deficit) after capital transfers & contributions		(4 776)	37 363	(32 433)	–	–	–	–	–	–	–	–	–	–	–	–	154

DC3 Overberg - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
ASSETS											
Call investment deposits											
Call deposits < 90 days		137									
Other current investments > 90 days		–									
Total Call investment deposits	2	137	–	–	–	–	–	–	–	–	–
Consumer debtors											
Consumer debtors		6 797	786	689	584	2 658	2 658		2 658	2 658	2 658
Less: Provision for debt impairment		(4 481)	(344)	(188)	(144)	(816)	(816)		(816)	(816)	(816)
Total Consumer debtors	2	2 316	442	501	440	1 842	1 842	–	1 842	1 842	1 842
Debt impairment provision											
Balance at the beginning of the year		3 892			144	816	816		816	816	816
Contributions to the provision		653				–					
Bad debts written off		(63)				–					
Balance at end of year		4 481	–	–	144	816	816	–	816	816	816
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		59 543	59 578	61 498	63 172	63 473	63 473		65 303	67 368	69 656
Leases recognised as PPE	3	3 883	822	1 337	1 337	1 001	1 001		1 001	1 001	1 001
Less: Accumulated depreciation		20 975	20 059	22 590	23 724	24 542	24 542		26 461	28 039	29 618
Total Property, plant and equipment (PPE)	2	42 451	40 341	40 245	40 785	39 932	39 932	–	39 843	40 331	41 039
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		1 430	891	783	812	648	648		193	176	193
Total Current liabilities - Borrowing		1 430	891	783	812	648	648	–	193	176	193
Trade and other payables											
Trade and other creditors		1 854	1 227	2 270	1 099	2 270	2 270		2 270	2 270	2 270
Unspent conditional transfers		2 112	10 945	8 774	1 594	–	–		–	–	–
VAT		1 650				–	–		–	–	–
Total Trade and other payables	2	5 616	12 173	11 044	2 693	2 270	2 270	–	2 270	2 270	2 270
Non current liabilities - Borrowing											
Borrowing	4	1 958	1 235	780	634	634	634		975	799	606
Finance leases (including PPP asset element)		22	641	699	32	324	324		–	–	–
Total Non current liabilities - Borrowing		1 980	1 876	1 479	666	957	957	–	975	799	606
Provisions - non-current											
Retirement benefits		45 670	47 522	50 743	55 276	54 655	54 655		59 074	63 408	67 649
List other major provision items											
Refuse landfill site rehabilitation		6 644	7 211	7 839	7 824	7 839	7 839		7 839	7 839	7 839
Other		3 516	3 713	3 912	5 266	–	–		–	–	
Total Provisions - non-current		55 830	58 446	62 493	68 366	62 493	62 493	–	66 913	71 246	75 488
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		(16 020)			(24 760)	(23 692)	(23 692)		(26 278)	(23 635)	(24 350)
GRAP adjustments						(2 741)	(2 741)				
Restated balance		(16 020)	–	–	(24 760)	(26 432)	(26 432)	–	(26 278)	(23 635)	(24 350)
Surplus/(Deficit)		(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	–	154	2 643	(716)
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments					(381)						
Accumulated Surplus/(Deficit)	1	(23 276)	1 972	(2 475)	(28 186)	(29 173)	(29 173)	–	(26 124)	(20 991)	(25 066)
Reserves											
Housing Development Fund											
Capital replacement									(2 100)	(5 970)	(5 810)
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	(2 100)	(5 970)	(5 810)
TOTAL COMMUNITY WEALTH/EQUITY	2	(23 276)	1 972	(2 475)	(28 186)	(29 173)	(29 173)	–	(28 224)	(26 961)	(30 876)

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services										

DC3 Overberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures			2 946	4 507	4 522	5 740	5 326	5 326	8 763	11 164	8 289
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads			37 682	41 690	51 074	41 154	49 479	49 479	54 938	58 505	62 400
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.			11 032	11 865	11 441	11 913	11 913	11 913	12 606	12 524	13 188
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines			48 208	52 273	52 930	55 114	58 462	58 462	60 885	62 737	62 433
Municipal Transformation & Institutional Development	To ensure Municipal Trnsformation & Institutional Development by creating a staff structure that would adhere to the pronciples of employment equity and promote skills development											
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	99 869	110 335	119 966	113 921	125 180	125 180	137 192	144 930	146 310

DC3 Overberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures			14 097	13 586	16 411	17 603	17 007	17 007	19 519	20 064	20 993
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads			62 921	68 743	80 039	72 142	80 730	80 730	88 343	93 766	99 265
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.			14 431	11 337	11 516	11 947	12 171	12 171	13 117	11 630	11 881
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines			14 449	13 272	13 248	13 942	16 657	16 657	14 563	15 245	13 277
Municipal Transformation & Institutional Development	To ensure Municipal Trnsformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development			1 228	1 425	1 227	1 333	1 356	1 356	1 496	1 583	1 609
Allocations to other priorities												
Total Expenditure			1	107 126	108 364	122 441	116 967	127 921	127 921	137 038	142 287	147 025

DC3 Overberg - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Good governance and Community Participation	To ensure good governance practices by providing a democratic and pro-active accountable government and ensuring community participation through existing IDP structures	A		67	261	518	55	150	15	71	38	423
Basic Services and Infrastructure	To ensure health and safety of all in the Overberg District through the provision of efficient basic services and infrastructure in terms of disaster management, Municipal Health, Environmental Management and Roads	B		192	686	1 328	537	1 232	1 232	1 498	360	627
Local Economic Development	To promote Local economic development by supporting initiatives in the District for the development of a sustainable economy.	C		60	361	542	60	61	61	110	510	990
Financial Viability	To attain and maintain financial viability and sustainability by executing accounting services in accordance with National Policy and guidelines	D		9	137	219	115	196	196	150	1 158	239
Municipal Transformation & Institutional Development	To ensure Municipal Trnsformation & Institutional Development by creating a staff structure that would adhere to the principles of employment equity and promote skills development	E				28						8
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	328	1 445	2 635	767	1 639	1 504	1 829	2 066	2 287

DC3 Overberg - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Vote 1 - Municipal Manager										
Council Expenditure										
Council Meetings	Number of meetings per annum							4	4	4
Executive Services (Municipal Manager)										
Temporary Job Creation EPWP - FTE's	Number of ful-time FTE's created							7	7	7
Risk Management Committee meetings	Number of meetings per annum							4	4	4
People from EE Targets in three highest levels employ	No of people employed per annum							37	37	37
% of Capital budget spend	% spent per annum							98%	98%	98%
Donations										
Management Support (Communication and Support)										
Annual review of Communication Policy	By June 2016							1	1	1
Annual review Communication Strategy	By May 2016							1	1	1
Annual review Language Policy	By May 2016							1	1	1
Report on Communication activities	No. of reports							2	2	2
External Newsletter	No of newsletters per annum							2	2	2
Internal Newsletter	No of newsletters per annum							4	4	4
Audit										
Performance and Audit Committee meetings	No of meetings per annum							4	4	4
Develop RBAP	RBAP developed by September 2015							1	1	1
Vote 2 - Management Services										
Sub-function 1 - (Record Management)										
Update Registry Procedure Manual	By December 2015							1	1	1
Review Record Management Policy	By August 2015							1	1	1
Application for authorisation to transfer files to Archives	By March 2016							1	1	1
Sub-function 2 - (Human Resources)										
Coordinate LLF meetings	No of meetings per annum							10	10	10
% of staff train in accordance to WPS Plan	% of staff trained per annum							80%	80%	80%
Completion and submission of EE Plan	By November 2015							1	1	1
Coordinate Health and Safety evacuation drills	No of drills per annum							2	2	2
% of budget spent on Implementing WPS Plan	% spending per annum							0.30%	0.30%	0.30%
Sub-function 3 - (SCM)										
Sub-function 4 - (Finance Inc, Exp & IT)										
Sub-function 5 - (Performance Management)										
Prepare and submit TL SDBIP to Mayor	Within 28 days after approval of Budget							1	1	1
Coordinate the signing of Performance Agreements to	By October 2015							1	1	1
Sub-function 6 - (Administration)										
Coordinate quarterly Council meetings	No of meetings per annum							4	4	4
Preparation and Distribution of Portfolio, Mayco and Co	No of agendas distributed per annum							26	26	26
Sub-function 7 - (Property Services)										
Sub-function 8 - (Financial Administration)										
Compile a Draft Costing Model	By June 2016							1	1	1
Develop Draft Long-term Financial Plan Framework	By June 2016							1	1	1
Debt Coverage	% Debt Coverage							30%	30%	30%
Service Debtors	% Service Debtors outstanding							15%	15%	15%
Cost Coverage	No of Days							20	20	20
Sub-function 9 - (IDP/LED & Tourism)										
Table to Council IDP Review Time Schedule	By August 2015							1	1	1
Table finale IDP Review 2016/17	By May 2016							1	1	1
Review Municipal Policy on EPWP	By October 2015							1	1	1
Quarterly District LED/Tourism Forum meetings	No of Meetings per annum							4	4	4
Sub-function 10 - (Grants - National Government)										
Sub-function 11 - (Grants - Provincial Government)										
Vote 3 - Community Services										
Sub-function 1 - (Public Safety - Fire & Disaster Management)										
Table revised Disaster Risk Management Plan	By June 2016							1	1	1
Table revised Disaster Management Framework	By June 2016							1	1	1
Develop Safer Community Project Pan	Plan developed							1	1	1
Review Festive and Fire Season Readiness Plan	By 1 December 2014							1	1	1
Sub-function 2 - (Environmental Protection - Municipal Health)										
Monitoring drinking water	No of samples per annum							400	400	400
Monitoring Sewerage final outflow water	No of samples per annum							120	120	120

Monitoring of food	No of samples per annum							340	340	340
Monitoring Hazardous substances in food premises	No of inspections per annum							1200	1200	1200
Monitoring medical waste sites	No of inspections per annum							120	120	120
Sub-function 3 - (Human Development)										
Sub-function 4 - (Roads)										
Re-gravel roads	Km re-gravelled per annum							64.22	64.22	64.22
Rehab DR1324 and DR1326	Km rehabbed per annum							3.92		
Blading of roads	Km bladed per annum							6000	6000	6000
Submit Annual Road Budget Plan to DTPW	By March 2016							1	1	1
Sub-function 5 - (Solid Waste)										
Sub-function 6 - (Resorts)										
Report on reservations vs complaints received	No of reports per annum							4	4	4
Monthly meeting with Resort Managers	By June 2015							1		
Develop resort Marketing plan	No of meetings per annum							12	12	12
Sub-function 7 - (Environmental Management)										
MCC meetings	No. of meetings per annum							5	5	5
Completion of 3rd phase of Coastal Management Prog	By June 2015							1		
Assess adherence by Overstrand Mun. to conditions a	No of assessments per annum							4	4	4
Waste Management Forum meetings	No of meetings per annum							4	4	4

DC3 Overberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2,5%	1,9%	1,5%	0,8%	0,8%	0,8%	0,0%	0,4%	0,2%	0,2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	14,6%	9,3%	10,3%	5,0%	5,1%	5,1%	0,0%	2,2%	1,0%	1,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	-46,4%	-13,4%	-10,4%
Liquidity											
Current Ratio	Current assets/current liabilities	0,4	0,8	0,9	0,8	0,6	0,6	–	0,8	1,0	1,2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,4	0,8	0,9	0,8	0,6	0,6	–	0,8	1,0	1,2
Liquidity Ratio	Monetary Assets/Current Liabilities	0,0	0,6	0,7	0,3	0,4	0,4	–	0,6	0,8	1,0
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4,6%	1,8%	1,7%	2,1%	1,5%	1,5%	0,0%	1,3%	1,3%	1,3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within'MFMA' s 65(e))										
Creditors to Cash and Investments		-94,2%	9,8%	15,4%	30,5%	49,8%	49,8%	0,0%	34,0%	24,9%	19,1%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	50,9%	59,7%	60,4%	55,7%	50,6%	50,6%	0,0%	50,5%	50,4%	53,5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	66,6%	60,8%	64,7%	72,8%	62,3%	62,3%		65,8%	65,6%	69,4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	15,9%	7,1%	11,2%	15,9%	21,2%	21,2%		20,8%	20,5%	21,2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	6,2%	3,5%	2,9%	1,9%	1,7%	1,7%	0,0%	1,5%	1,1%	1,1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	16,2	9,5	14,1	10,1	10,1	10,1	–	20,6	22,9	21,1
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	36,0%	17,3%	18,0%	20,7%	15,6%	15,6%	0,0%	14,7%	14,8%	14,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0,3)	1,8	1,9	0,5	0,6	0,6	–	0,8	1,0	1,3

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DC3 Overberg - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population				258 176								
Females aged 5 - 14				31 286								
Males aged 5 - 14				30 845								
Females aged 15 - 34				45 263								
Males aged 15 - 34				42 311								
Unemployment				19 012								
Monthly household income (no. of households)	1, 12											
No income				9 768								
R1 - R1 600				4 331								
R1 601 - R3 200				16 374								
R3 201 - R6 400				13 968								
R6 401 - R12 800				9 915								
R12 801 - R25 600				6 842								
R25 601 - R51 200				3 427								
R52 201 - R102 400				951								
R102 401 - R204 800				222								
R204 801 - R409 600				181								
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13			38 441								
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

DC3 Overberg Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(1 968)	12 487	14 710	3 609	4 555	4 555	–	6 680	9 105	11 907
Cash + investments at the yr end less applications - R'000	18(1)b	2	(5 604)	315	3 666	916	2 285	2 285	–	4 410	6 835	9 637
Cash year end/monthly employee/supplier payments	18(1)b	3	(0,3)	1,8	1,9	0,5	0,6	0,6	–	0,8	1,0	1,3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(7 257)	1 972	(2 475)	(3 045)	(2 741)	(2 741)	–	154	2 643	(716)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(77,4%)	(2,1%)	(5,6%)	(6,0%)	(6,0%)	(100,0%)	(1,1%)	(39,1%)	(0,7%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5,1%	6,4%	2,9%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	18(1)c;19	8	100,0%	100,0%	80,4%	100,0%	100,0%	100,0%	0,0%	100,0%	100,0%	100,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(55,5%)	0,4%	19,9%	(24,8%)	0,0%	(100,0%)	0,0%	0,0%	0,0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	37,4%	19,3%	33,3%	44,5%	66,4%	66,4%	0,0%	71,5%	73,7%	75,7%
Asset renewal % of capital budget	20(1)(vi)	14	0,0%	0,0%	38,9%	37,2%	64,6%	64,6%	0,0%	66,4%	78,7%	39,8%

DC3 Overberg - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2									
Municipal/assistant valuer appointed? (Y/N)										
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5									
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

DC3 Overberg - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2014/15																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

DC3 Overberg - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2015/16																	
Valuation:																	
No. of properties																	
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,reductns,discs (R'000)																	

DC3 Overberg - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Property rates *(rate in the Rand)*	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
Waste water - flat rate tariff *(c/kl)*									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*									
Service point - vacant land *(Rands/month)*									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter *(c/kwh)*									
Flat rate tariff - prepaid*(c/kwh)*									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee									
80l bin - once a week									
250l bin - once a week									

DC3 Overberg - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
<u>Exemptions, reductions and rebates</u> *(Rands)*									
[Insert lines as applicable]									
<u>Water tariffs</u>									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
<u>Waste water tariffs</u>									
[Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
<u>Electricity tariffs</u>									
[Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

DC3 Overberg - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % Incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		NA									
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-

DC3 Overberg - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		137								
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Other securities		331								
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	468	–	–	–	–	–	–	–	–
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		468	–	–	–	–	–	–	–	–

2 3 FEB 2015

DC3 Overberg - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of Institution & Investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Parent municipality									
									NA
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

2 3 FEB 2015

DC3 Overberg - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality										
Long-Term Loans (annuity/reducing balance)		1 958	1 958	1 235	634	634	634	473	297	104
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases		22	809	1 027	32	32	32	–	–	–
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	**1 980**	**2 768**	**2 262**	**666**	**666**	**666**	**473**	**297**	**104**
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	**1 980**	**2 768**	**2 262**	**666**	**666**	**666**	**473**	**297**	**104**

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

DC3 Overberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		43 914	46 939	50 929	53 637	53 717	53 717	59 553	61 384	61 080
Local Government Equitable Share		41 692	43 689	46 637	50 397	15 505	15 505	19 426	19 873	20 500
RSC Levy Replacement						34 892	34 892	35 757	36 765	38 160
Finance Management		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 300	1 350
Municipal Systems Improvement		790	1 000	890	934	934	934	966	1 019	1 070
EPWP Incentive		182	1 000	1 000	1 056	1 056	1 056			
Other transfers/grants				1 152		80	80	2 154	2 427	
Provincial Government:		36 076	50 270	49 797	41 786	52 333	52 333	53 091	56 660	60 459
PT - PAWK		35 559	49 449	48 530	40 861	48 657	48 657	52 811	56 360	60 159
Seta		308	223	80	265	265	265	280	300	300
Other provincial		59	48	57						
Karwyderskraal			250							
Health Subsidy				115						
Financial Management Grant		150			200	–	–			
Coastal Management Plan					410					
Tourism Projects					50	–	–			
Management Support (MFIP)				915		694	694			
Risk Assessment						334	334			
Compliance Model						43	43			
Coastal Management Plan						784	784			
Municipal Capacity Building Grant						500	500			
Municipal Performance Management Grant						50	50			
Operational Support Grant						66	66			
Financial Management Support Grant						910	910			
Greenest Municipality						30	30			
Risk Management			300	100						
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Operating Transfers and Grants	5	79 990	97 209	100 727	95 423	106 050	106 050	112 644	118 044	121 539
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	5	–	–	–	–	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS		79 990	97 209	100 727	95 423	106 050	106 050	112 644	118 044	121 539

DC3 Overberg - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		45 419	47 158	49 707	53 637	53 717	53 717	4 370	4 746	2 420
Local Government Equitable Share		41 692	43 926	46 637	50 397	15 505	15 505			
RSC Levy Replacement						34 892	34 892			
Finance Management		2 242	1 218	1 250	1 250	1 250	1 250	1 250	1 300	1 350
Municipal Systems Improvement		1 327	991	820	934	934	934	966	1 019	1 070
EPWP Incentive		158	1 024	1 000	1 056	1 056	1 056			
Other transfers/grants						80	80	2 154	2 427	
Provincial Government:		39 002	41 407	51 909	41 786	52 333	52 333	53 091	56 660	60 459
PT - PAWK		38 962	41 289	50 622	40 861	48 657	48 657	52 811	56 360	60 159
Seta		40	110	367	265	265	265	280	300	300
Other provincial										
Karwyderskraal										
Health Subsidy				115						
Financial Management Grant					200	–	–			
Coastal Management Plan			7	114						
Tourism Projects				14	50					
Management Support (MFIP)				221		694	694			
Risk Assessment						334	334			
Compliance Model						43	43			
Coastal Management Plan					410	784	784			
Municipal Capacity Building Grant						500	500			
Municipal Performance Management Grant						50	50			
Operational Support Grant						66	66			
Financial Management Support Grant						910	910			
Greenest Municipality						30	30			
Risk Management				66						
Sport and Recreational Facilities				340						
Human Rights				50						
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total operating expenditure of Transfers and Grants:		84 421	88 565	101 616	95 423	106 050	106 050	57 461	61 406	62 879
Capital expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]										
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]										
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total capital expenditure of Transfers and Grants		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		84 421	88 565	101 616	95 423	106 050	106 050	57 461	61 406	62 879

DC3 Overberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1 552	(42)	–						
Current year receipts		43 914	46 939	48 777	53 637	53 717	53 717	59 553	61 384	61 080
Conditions met - transferred to revenue		45 507	46 897	48 777	53 637	53 717	53 717	59 553	61 384	61 080
Conditions still to be met - transferred to liabilities		(42)		–						
Provincial Government:										
Balance unspent at beginning of the year		2 068	2 112	10 945	–					
Current year receipts		36 076	50 270	50 797	41 786	52 333	52 333	53 091	56 660	60 459
Conditions met - transferred to revenue		36 032	41 437	52 969	41 786	52 333	52 333	53 091	56 660	60 459
Conditions still to be met - transferred to liabilities		2 112	10 945	8 774						
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		81 540	88 334	101 746	95 423	106 050	106 050	112 644	118 044	121 539
Total operating transfers and grants - CTBM	2	2 070	10 945	8 774	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		81 540	88 334	101 746	95 423	106 050	106 050	112 644	118 044	121 539
TOTAL TRANSFERS AND GRANTS - CTBM		2 070	10 945	8 774	–	–	–	–	–	–

DC3 Overberg - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Insert description	4	12									
Total Cash Transfers To Organisations		12	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Donations	5					150	150				
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	150	150	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	12	–	–	–	150	150	–	–	–	–
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	12	–	–	–	150	150	–	–	–	–

DC3 Overberg - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 700	2 581	3 413	3 261	3 298	3 298	3 394	3 580	3 777
Pension and UIF Contributions		121	124	141	141	146	146	154	162	171
Medical Aid Contributions		16	17	13		–	–			
Motor Vehicle Allowance		1 219	1 115	1 281	1 397	1 396	1 396	1 448	1 527	1 611
Cellphone Allowance		149	142	225	238	238	238	250	264	278
Housing Allowances						–	–			
Other benefits and allowances				71		–	–	76	80	85
Sub Total - Councillors		4 205	3 979	5 144	5 036	5 078	5 078	5 322	5 614	5 923
% increase	4		(5,4%)	29,3%	(2,1%)	0,8%	–	4,8%	5,5%	5,5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 959	846	2 167	2 494	2 107	2 107	2 945	3 180	3 403
Pension and UIF Contributions		295	165	203	99	4	4	6	6	7
Medical Aid Contributions		45			32	–	–			
Overtime						–	–			
Performance Bonus		89				–	–			
Motor Vehicle Allowance	3	2	25	69	286	167	167	167	180	193
Cellphone Allowance	3				19	–	–			
Housing Allowances	3		2	1	5	5	5	5	6	6
Other benefits and allowances	3	50	48	185	40	12	12	20	21	23
Payments in lieu of leave		5	32			–	–			
Long service awards						–	–			
Post-retirement benefit obligations	6				34	–	–			
Sub Total - Senior Managers of Municipality		2 445	1 118	2 626	3 009	2 295	2 295	3 142	3 394	3 631
% increase	4		(54,3%)	134,8%	14,6%	(23,7%)	–	37,0%	8,0%	7,0%
Other Municipal Staff										
Basic Salaries and Wages		37 059	37 951	45 890	45 480	42 586	42 586	53 340	56 387	60 593
Pension and UIF Contributions		5 840	6 358	6 792	7 736	7 643	7 643	8 261	8 777	9 427
Medical Aid Contributions		2 271	2 505	2 754	3 025	3 100	3 100	3 287	3 475	3 726
Overtime		1 765	1 130	1 365	1 388	1 231	1 231	1 394	1 432	1 534
Performance Bonus		2 066	2 742		–	–	–			
Motor Vehicle Allowance	3	2 205	2 429	3 249	3 205	2 070	2 070	3 774	4 076	4 377
Cellphone Allowance	3				(19)	–	–			
Housing Allowances	3	210	204	161	220	184	184	196	212	227
Other benefits and allowances	3	2 769	2 546	3 241	6 720	6 737	6 737	4 167	4 316	4 554
Payments in lieu of leave		439	618	599	800	787	787	845	859	859
Long service awards		564	523	702	702	701	701	746	760	774
Post-retirement benefit obligations	6	4 722	5 013	5 126	5 623	5 571	5 571	5 798	5 843	5 890
Sub Total - Other Municipal Staff		59 910	62 019	69 879	74 880	70 609	70 609	81 807	86 137	91 963
% increase	4		3,5%	12,7%	7,2%	(5,7%)	–	15,9%	5,3%	6,8%
Total Parent Municipality		66 559	67 116	77 649	82 925	77 981	77 981	90 271	95 145	101 517
			0,8%	15,7%	6,8%	(6,0%)	–	15,8%	5,4%	6,7%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		66 559	67 116	77 649	82 925	77 981	77 981	90 271	95 145	101 517
% increase	4		0,8%	15,7%	6,8%	(6,0%)	–	15,8%	5,4%	6,7%
TOTAL MANAGERS AND STAFF	5,7	62 355	63 137	72 505	77 889	72 903	72 903	84 950	89 531	95 594

DC3 Overberg - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4		468 731	–	249 404			718 135
Chief Whip								–
Executive Mayor			602 876	90 432	167 072			860 380
Deputy Executive Mayor			269 767	–	188 859			458 626
Executive Committee			966 760		499 414			1 466 174
Total for all other councillors			1 085 702	22 928	709 652			1 818 282
Total Councillors	8	–	3 393 836	113 360	1 814 401			5 321 597
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 302 000		84 923			1 386 923
Chief Finance Officer			956 970		92 201			1 049 171
Director: Community			635 810		8 690			644 500
								–
								–
								–
List of each offical with packages >= senior manager								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	–	2 894 780	–	185 814	–		3 080 594
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	6 288 616	113 360	2 000 215	–		8 402 191

DC3 Overberg - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		21			21			21		
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3		1				2			3
Other Managers	7		8			9			9	
Professionals		–	29	5	–	286	92	–	287	92
Finance			1	5		16	4		16	4
Spatial/town planning			2							
Information Technology			2			2	1		2	–
Roads						163	11		164	11
Electricity										
Water										
Sanitation										
Refuse										
Other			24			105	76		105	77
Technicians		–	15	–	–	–	–	–	–	–
Finance										
Spatial/town planning										
Information Technology										
Roads			15							
Electricity										
Water										
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)			32							
Service and sales workers			35							
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators			53							
Elementary Occupations			112							
TOTAL PERSONNEL NUMBERS	9	21	285	5	21	295	94	21	296	95
% increase					–	3.5%	1 780.0%	–	0.3%	1.1%
Total municipal employees headcount	6, 10		285	5						
Finance personnel headcount	8, 10		10	5						
Human Resources personnel headcount	8, 10		4							

DC3 Overberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
Revenue By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Service charges - other		304	33	36	31	32	46	27	27	51	35	25	34	680	455	4
Rental of facilities and equipment		8 050	258	715	890	314	220	302	170	375	121	140	260	11 814	11 955	12 5
Interest earned - external investments		33	64	56	136	93	88	98	69	112	104	85	63	1 000	1 000	1 0
Interest earned - outstanding debtors		0	0	0	0	0	0	–	1	0	0	0	0	4	0	
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Fines		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Licences and permits		0	1	3	6	(1)	0	1	2	3	3	3	2	24	26	
Agency services		–	9	1 529	512	590	581	594	440	377	352	327	333	5 644	6 023	6 4
Transfers recognised - operational		27 724	5 647	6 555	4 401	22 611	4 401	4 401	4 401	19 300	4 401	4 401	4 401	112 644	118 044	121 5
Other revenue		94	70	102	113	172	286	424	235	210	168	152	256	2 282	2 306	2 4
Gains on disposal of PPE		–	3 100	–	–	–	–	–	–	–	–	–	–	3 100	5 120	1 8
Total Revenue (excluding capital transfers and contribution		**36 206**	**9 183**	**8 996**	**6 090**	**23 811**	**5 621**	**5 846**	**5 344**	**20 428**	**5 185**	**5 133**	**5 350**	**137 192**	**144 930**	**146 3**
Expenditure By Type																
Employee related costs		6 535	6 535	6 535	6 535	13 069	6 535	6 535	6 535	6 535	6 535	6 535	(9 165)	69 250	73 046	78 2
Remuneration of councillors		443	443	443	443	443	443	443	443	443	443	443	443	5 322	5 614	5 9
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Depreciation & asset impairment		160	160	160	160	160	160	160	160	160	160	160	160	1 919	1 577	1 5
Finance charges		–	2	2	2	2	39	2	2	2	2	2	38	96	82	
Bulk purchases		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Contracted services		150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 800	1 8
Transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Other expenditure		1 820	3 714	4 061	4 394	4 038	4 367	3 039	3 635	4 027	3 453	3 065	19 040	58 652	60 168	59 3
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Expenditure		**9 108**	**11 004**	**11 351**	**11 684**	**17 862**	**11 694**	**10 329**	**10 925**	**11 317**	**10 743**	**10 355**	**10 665**	**137 038**	**142 287**	**147 0**
Surplus/(Deficit)		27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(7
Transfers recognised - capital													–	–	–	
Contributions recognised - capital													–	–	–	
Contributed assets													–	–	–	
Surplus/(Deficit) after capital transfers & contributions		27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(7
Taxation													–	–	–	
Attributable to minorities													–	–	–	
Share of surplus/ (deficit) of associate													–	–	–	
Surplus/(Deficit)	1	27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(7

DC3 Overberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Yea 2017/18
Revenue by Vote																
Vote 1 - Municipal Manager		–	3 109	1 529	512	590	581	594	440	377	352	327	333	8 744	11 143	8
Vote 2 - Management Services		23 371	1 312	2 213	140	18 308	95	108	75	15 016	108	88	202	61 036	62 900	62
Vote 3 - Community Services		12 834	4 762	5 254	5 437	4 913	4 945	5 144	4 829	5 034	4 725	4 718	4 815	67 411	70 887	75
Vote 4 - [NAME OF VOTE 4]													–	–	–	
Vote 5 - [NAME OF VOTE 5]													–	–	–	
Vote 6 - [NAME OF VOTE 6]													–	–	–	
Vote 7 - [NAME OF VOTE 7]													–	–	–	
Vote 8 - [NAME OF VOTE 8]													–	–	–	
Vote 9 - [NAME OF VOTE 9]													–	–	–	
Vote 10 - [NAME OF VOTE 10]													–	–	–	
Vote 11 - [NAME OF VOTE 11]													–	–	–	
Vote 12 - [NAME OF VOTE 12]													–	–	–	
Vote 13 - [NAME OF VOTE 13]													–	–	–	
Vote 14 - [NAME OF VOTE 14]													–	–	–	
Vote 15 - [NAME OF VOTE 15]													–	–	–	
Total Revenue by Vote		36 206	9 183	8 996	6 090	23 811	5 621	5 846	5 344	20 428	5 185	5 133	5 350	137 192	144 930	146
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Manager		1 022	1 089	1 101	1 113	1 612	1 112	1 065	1 086	1 100	1 080	1 066	1 076	13 520	13 841	14
Vote 2 - Management Services		1 479	1 902	1 979	2 054	3 021	2 048	1 751	1 884	1 972	1 844	1 757	1 850	23 541	24 628	22
Vote 3 - Community Services		6 607	8 013	8 270	8 517	13 230	8 535	7 513	7 955	8 245	7 820	7 532	7 740	99 977	103 817	109
Vote 4 - [NAME OF VOTE 4]													–	–	–	
Vote 5 - [NAME OF VOTE 5]													–	–	–	
Vote 6 - [NAME OF VOTE 6]													–	–	–	
Vote 7 - [NAME OF VOTE 7]													–	–	–	
Vote 8 - [NAME OF VOTE 8]													–	–	–	
Vote 9 - [NAME OF VOTE 9]													–	–	–	
Vote 10 - [NAME OF VOTE 10]													–	–	–	
Vote 11 - [NAME OF VOTE 11]													–	–	–	
Vote 12 - [NAME OF VOTE 12]													–	–	–	
Vote 13 - [NAME OF VOTE 13]													–	–	–	
Vote 14 - [NAME OF VOTE 14]													–	–	–	
Vote 15 - [NAME OF VOTE 15]													–	–	–	
Total Expenditure by Vote		9 108	11 004	11 351	11 684	17 862	11 694	10 329	10 925	11 317	10 743	10 355	10 665	137 038	142 287	147 (
Surplus/(Deficit) before assoc.		27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(7
Taxation																
Attributable to minorities													–	–	–	
Share of surplus/ (deficit) of associate													–	–	–	
Surplus/(Deficit)	1	27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(7

DC3 Overberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																
Governance and administration		23 371	4 421	3 742	653	18 897	676	702	515	15 394	460	415	403	69 648	73 900	70 721
Executive and council		–	3 109	1 529	512	590	581	594	440	377	352	327	333	8 744	11 143	8 268
Budget and treasury office		23 358	1 311	2 212	139	18 307	95	107	74	15 016	108	88	69	60 885	62 737	62 433
Corporate services		13	0	1	1	1	0	0	0	1	0	0	0	19	21	21
Community and public safety		8 330	310	770	940	376	309	388	235	459	186	193	334	12 830	12 764	13 524
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		8 315	296	755	925	358	287	360	214	440	168	176	313	12 606	12 524	13 188
Public safety		4	3	4	5	7	11	17	9	8	7	6	10	92	98	183
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		11	11	11	11	11	11	11	11	11	11	11	11	132	143	154
Economic and environmental services		4 431	4 397	4 403	4 408	4 402	4 411	4 422	4 409	4 409	4 406	4 404	4 411	52 914	56 465	60 265
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		4 431	4 396	4 400	4 402	4 403	4 411	4 421	4 407	4 406	4 402	4 401	4 409	52 890	56 439	60 239
Environmental protection		0	1	3	6	(1)	0	1	2	3	3	3	2	24	26	26
Trading services		74	55	81	89	135	225	335	185	166	133	120	202	1 800	1 800	1 800
Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		74	55	81	89	135	225	335	185	166	133	120	202	1 800	1 800	1 800
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Standard		36 206	9 183	8 996	6 090	23 811	5 621	5 846	5 344	20 428	5 185	5 133	5 350	137 192	144 930	146 310
Expenditure - Standard																
Governance and administration		2 391	2 875	2 964	3 049	4 412	3 042	2 703	2 855	2 955	2 809	2 710	2 811	35 578	36 891	35 879
Executive and council		1 022	1 089	1 101	1 113	1 612	1 112	1 065	1 086	1 100	1 080	1 066	1 086	13 530	13 841	14 565
Budget and treasury office		889	1 185	1 239	1 291	1 832	1 287	1 079	1 173	1 234	1 144	1 083	1 126	14 563	15 245	13 277
Corporate services		480	602	624	645	968	643	559	597	622	585	560	599	7 485	7 806	8 036
Community and public safety		2 089	2 512	2 589	2 663	4 165	2 694	2 361	2 494	2 581	2 454	2 367	2 431	31 400	30 865	31 978
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		707	964	1 011	1 056	1 392	1 052	872	953	1 006	928	876	913	11 728	10 153	10 322
Public safety		1 372	1 538	1 568	1 597	2 753	1 632	1 479	1 531	1 565	1 515	1 481	1 508	19 539	20 569	21 504
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		10	10	10	10	20	10	10	10	10	10	10	10	132	143	152
Economic and environmental services		4 455	5 441	5 621	5 794	9 109	5 780	5 090	5 400	5 603	5 305	5 103	5 247	67 950	72 421	77 058
Planning and development		103	108	109	110	206	110	106	108	109	107	106	107	1 389	1 477	1 559
Road transport		3 338	4 270	4 440	4 604	6 873	4 591	3 938	4 231	4 424	4 142	3 951	4 087	52 890	56 439	60 239
Environmental protection		1 013	1 063	1 072	1 081	2 030	1 080	1 045	1 061	1 071	1 056	1 046	1 053	13 672	14 505	15 260
Trading services		173	176	177	177	176	177	175	176	176	176	175	175	2 110	2 110	2 110
Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		173	176	177	177	176	177	175	176	176	176	175	175	2 110	2 110	2 110
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard		9 108	11 004	11 351	11 684	17 862	11 694	10 329	10 925	11 317	10 743	10 355	10 665	137 038	142 287	147 025
Surplus/(Deficit) before assoc.		27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(716)
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	27 098	(1 821)	(2 355)	(5 594)	5 948	(6 073)	(4 483)	(5 581)	9 111	(5 559)	(5 222)	(5 315)	154	2 643	(716)

DC3 Overberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
<u>Multi-year expenditure</u> *to be appropriated*	1															
Vote 1 - Municipal Manager													–	–	–	
Vote 2 - Management Services													–	–	–	
Vote 3 - Community Services													–	–	–	
Vote 4 - [NAME OF VOTE 4]													–	–	–	
Vote 5 - [NAME OF VOTE 5]													–	–	–	
Vote 6 - [NAME OF VOTE 6]													–	–	–	
Vote 7 - [NAME OF VOTE 7]													–	–	–	
Vote 8 - [NAME OF VOTE 8]													–	–	–	
Vote 9 - [NAME OF VOTE 9]													–	–	–	
Vote 10 - [NAME OF VOTE 10]													–	–	–	
Vote 11 - [NAME OF VOTE 11]													–	–	–	
Vote 12 - [NAME OF VOTE 12]													–	–	–	
Vote 13 - [NAME OF VOTE 13]													–	–	–	
Vote 14 - [NAME OF VOTE 14]													–	–	–	
Vote 15 - [NAME OF VOTE 15]													–	–	–	
Capital multi-year expenditure sub-total	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
<u>Single-year expenditure</u> *to be appropriated*																
Vote 1 - Municipal Manager			5	10			2				3		–	20	15	
Vote 2 - Management Services			35	20	25	5	25	18	15	19	12	28	–	201	1 196	6
Vote 3 - Community Services			70	45	4	75	10	49	20	73	28	1 235	–	1 608	855	1 6
Vote 4 - [NAME OF VOTE 4]													–	–	–	
Vote 5 - [NAME OF VOTE 5]													–	–	–	
Vote 6 - [NAME OF VOTE 6]													–	–	–	
Vote 7 - [NAME OF VOTE 7]													–	–	–	
Vote 8 - [NAME OF VOTE 8]													–	–	–	
Vote 9 - [NAME OF VOTE 9]													–	–	–	
Vote 10 - [NAME OF VOTE 10]													–	–	–	
Vote 11 - [NAME OF VOTE 11]													–	–	–	
Vote 12 - [NAME OF VOTE 12]													–	–	–	
Vote 13 - [NAME OF VOTE 13]													–	–	–	
Vote 14 - [NAME OF VOTE 14]													–	–	–	
Vote 15 - [NAME OF VOTE 15]													–	–	–	
Capital single-year expenditure sub-total	2	–	110	75	29	80	37	67	35	92	43	1 263	–	1 829	2 066	2 2
Total Capital Expenditure	2	–	110	75	29	80	37	67	35	92	43	1 263	–	1 829	2 066	2 2

DC3 Overberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Yea 2017/1
Capital Expenditure - Standard	1															
Governance and administration		–	40	30	25	5	27	18	15	19	15	28	–	221	1 196	
Executive and council			5	10			2				3		–	20	15	
Budget and treasury office			20	20	21	2	25	10	10	9	10	24	–	150	1 158	
Corporate services			15		4	3		8	5	10	2	5	–	51	23	
Community and public safety		–	45	40	–	75	5	48	20	70	28	1 230	–	1 560	845	1
Community and social services													–	–	–	
Sport and recreation			45	10		35	5	8			3	5	–	110	495	
Public safety				30		40		40	20	70	25	1 225	–	1 450	350	
Housing													–	–	–	
Health													–	–	–	
Economic and environmental services		–	25	5	4	–	5	1	–	3	–	5	–	48	25	
Planning and development													–	–	15	
Road transport													–	–	–	
Environmental protection			25	5	4		5	1		3		5	–	48	10	
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Electricity													–	–	–	
Water													–	–	–	
Waste water management													–	–	–	
Waste management													–	–	–	
Other													–	–	–	
Total Capital Expenditure - Standard	2	–	110	75	29	80	37	67	35	92	43	1 263	–	1 829	2 066	2
Funded by:																
National Government													–	–	–	
Provincial Government													–	–	–	
District Municipality													–	–	–	
Other transfers and grants													–	–	–	
Transfers recognised - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Public contributions & donations													–	–	–	
Borrowing													–	–	–	
Internally generated funds		–	110	75	29	80	37	67	35	92	43	1 263	–	1 829	2 066	2
Total Capital Funding		–	110	75	29	80	37	67	35	92	43	1 263	–	1 829	2 066	2

DC3 Overberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source													1		
Property rates	–	–	–	–	–	–	–	–	–	–	–	–			
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–			
Service charges - other	304	33	36	31	32	45	27	27	51	35	25	34	680	455	479
Rental of facilities and equipment	8 050	258	715	890	314	220	302	170	375	121	140	260	11 814	11 955	12 588
Interest earned - external investments	33	64	56	136	93	88	98	69	112	104	85	63	1 000	1 000	1 000
Interest earned - outstanding debtors	0	0	0	0	0	0	–	1	0	0	0	0	4	0	0
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–			
Fines	–	–	–	–	–	–	–	–	–	–	–	–			
Licences and permits	0	1	3	6	(1)	0	1	2	3	3	3	2	24	25	26
Agency services	–	9	1 529	512	590	581	594	440	377	352	327	333	5 644	6 023	6 428
Transfer receipts - operational	27 724	5 647	6 555	4 401	22 611	4 401	4 401	4 401	19 300	4 401	4 401	4 401	112 644	118 044	121 539
Other revenue	94	70	102	113	172	286	424	235	210	168	152	256	2 282	2 306	2 409
Cash Receipts by Source	36 206	6 083	8 996	6 090	23 811	5 621	5 846	5 344	20 428	5 185	5 133	5 350	134 092	139 810	144 470
Other Cash Flows by Source															
Transfer receipts - capital	–	–	–	–	–	–	–	–	–	–	–	–			
Contributions recognised - capital & Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–			
Proceeds on disposal of PPE	–	3 100	–	–	–	–	–	–	–	–	–	–	3 100	5 120	1 840
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–			
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–			
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–			
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–			
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–			
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–			
Total Cash Receipts by Source	36 206	9 183	8 996	6 090	23 811	5 621	5 846	5 344	20 428	5 185	5 133	5 350	137 192	144 930	146 310
Cash Payments by Type															
Employee related costs	6 213	6 214	6 214	6 214	12 180	6 214	6 214	6 214	6 214	6 214	6 214	6 213	80 531	85 197	91 353
Remuneration of councillors	443	443	443	443	443	443	443	443	443	443	443	443	5 322	5 614	5 923
Finance charges	–	2	2	2	2	39	2	2	2	2	2	38	96	82	67
Bulk purchases - Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 800	1 800
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	1 820	3 714	4 061	4 394	4 038	4 367	3 039	3 635	4 027	3 453	3 065	3 340	42 952	43 683	42 062
Cash Payments by Type	8 627	10 523	10 870	11 203	16 813	11 213	9 849	10 444	10 836	10 263	9 874	10 184	130 700	136 376	141 205
Other Cash Flows/Payments by Type															
Capital assets												1 829	1 829	2 066	2 287
Repayment of borrowing	24	24	24	24	24	96	24	24	24	24	24	99	438	193	176
Other Cash Flows/Payments									2 100			–	2 100	3 870	(160)
Total Cash Payments by Type	8 651	10 547	10 894	11 227	16 838	11 309	9 873	10 469	12 960	10 287	9 898	12 113	135 067	142 504	143 508
NET INCREASE/(DECREASE) IN CASH HELD	27 554	(1 365)	(1 898)	(5 137)	6 973	(5 688)	(4 027)	(5 124)	7 467	(5 102)	(4 766)	(6 762)	2 125	2 425	2 802
Cash/cash equivalents at the month/year begin:	4 555	32 109	30 745	28 846	23 709	30 682	24 994	20 967	15 843	23 310	18 208	13 442	4 555	6 680	9 105
Cash/cash equivalents at the month/year end:	32 109	30 745	28 846	23 709	30 682	24 994	20 967	15 843	23 310	18 208	13 442	6 680	6 680	9 105	11 907

DC3 Overberg - NOT REQUIRED - municipality does not have entities

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

DC3 Overberg - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Not applicable					

DC3 Overberg - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1		NA												–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

DC3 Overberg - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		7	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		7	–	–	–	–	–	–	–	–
Waste Management		7								
Transportation	2									
Gas										
Other	3									
Community		–	34	15	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities				15						
Fire, safety & emergency			34							
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		305	1 351	1 534	482	581	581	616	441	1 377
General vehicles			1 078	220						300
Specialised vehicles	10	–	–	–	–	250	250	–	–	250
Plant & equipment		–	145	416	6	3	3	285	150	280
Computers - hardware/equipment		–	89	329	140	275	275	173	164	178
Furniture and other office equipment		305	39	570	336	54	54	158	107	229
Abattoirs		–								
Markets		–								
Civic Land and Buildings		–								
Other Buildings		–							20	140
Other Land		–								
Surplus Assets - (Investment or Inventory)		–								
Other		–								
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		17	61	–	–	–	–	–	–	–
Computers - software & programming		17	61							
Other *(list sub-class)*										
Total Capital Expenditure on new assets	1	328	1 445	1 549	482	581	581	616	441	1 377

Description	Ref	2011/12	2012/13	2013/14	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Specialised vehicles		–	–	–	–	250	250	–	–	250
Refuse										250
Fire						250	250			
Conservancy										
Ambulances										

DC3 Overberg - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	371	35	–	–	–	375	525
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities				371	35				375	525
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	–	654	250	1 058	1 058	1 214	1 250	385
General vehicles										
Specialised vehicles	10	–	–	654	250	946	946	1 200	250	250
Plant & equipment						76	76			
Computers - hardware/equipment						10	10	14	1 000	
Furniture and other office equipment						26	26			
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										135
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Capital Expenditure on renewal of existing assets	1	–	–	1 025	285	1 058	1 058	1 214	1 625	910
Specialised vehicles		–	–	654	250	946	946	1 200	250	250
Refuse										
Fire				654	250	946	946	1 200	250	250
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		0.0%	0.0%	39.8%	37.2%	64.6%	64.6%	66.4%	78.7%	39.8%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	38.6%	14.3%	54.2%	54.2%	63.3%	103.0%	57.6%

DC3 Overberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		10 306	3 371	8 614	13 646	22 349	22 349	23 644	24 776	26 011
Infrastructure - Road transport		10 305	3 371	8 614	13 646	22 349	22 349	23 644	24 776	26 011
Roads, Pavements & Bridges		10 305	3 371	8 614	13 646	22 349	22 349	23 644	24 776	26 011
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation										
Sewerage purification										
Infrastructure - Other		1	–	–	–	–	–	–	–	–
Waste Management		1	–							
Transportation	2									
Gas										
Other	3									
Community		312	272	461	337	337	337	390	380	348
Parks & gardens										
Sportsfields & stadia										
Swimming pools		14	12		8	8	8	8	–	–
Community halls					–	–	–			
Libraries					–	–	–			
Recreational facilities		298	260	461	329	329	329	382	380	348
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		5 248	4 139	4 313	4 162	3 812	3 812	4 466	4 570	4 709
General vehicles		4 405	2 309	2 410	3 352	1 963	1 963	2 617	2 739	2 867
Specialised vehicles	10	–	851	800	–	880	880	950	950	950
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment		331	597	706	286	387	387	315	316	322
Abattoirs										
Markets										
Civic Land and Buildings		512	382	397	524	582	582	584	565	571
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming										
Other *(list sub-class)*										
Total Repairs and Maintenance Expenditure	1	15 866	7 782	13 388	18 145	26 499	26 499	28 500	29 726	31 069
Specialised vehicles		–	851	800	–	880	880	950	950	950
Refuse										
Fire			851	800		880	880	950	950	950
Conservancy										
Ambulances										
R&M as a % of PPE		37.4%	19.3%	33.3%	44.5%	66.4%	66.4%	71.5%	73.7%	75.7%
R&M as % Operating Expenditure		14.8%	7.2%	10.9%	15.5%	20.7%	20.7%	20.8%	20.9%	21.1%

DC3 Overberg - Supporting Table SA34d Depreciation by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Depreciation by Asset Class/Sub-class										
Infrastructure		1 089	884	840	774	729	729	682	458	458
Infrastructure - Road transport		211	158	158	158	113	113	106	19	19
Roads, Pavements & Bridges		211	158	158	158	113	113	106	19	19
Storm water					-	-	-	-		
Infrastructure - Electricity		144	34	34	30	30	30	28	13	13
Generation					-	-	-	-	-	-
Transmission & Reticulation		131	20	20	17	17	17	16	13	13
Street Lighting		13	13	13	13	13	13	12	-	-
Infrastructure - Water		223	181	181	181	181	181	169	101	101
Dams & Reservoirs			32	32	32	32	32	30	5	5
Water purification		12			-	-	-	-	-	-
Reticulation		211	149	149	149	149	149	139	95	95
Infrastructure - Sanitation		173	159	160	159	159	159	149	95	95
Reticulation		173	129	130	129	129	129	121	77	77
Sewerage purification			30	30	30	30	30	28	18	18
Infrastructure - Other		337	352	307	247	246	246	230	230	230
Waste Management		238	348	303	245	245	245	229	229	229
Transportation	2	-			-	-	-	-	-	-
Gas		-			-	-	-	-	-	-
Other	3	99	4	4	1	1	1	1	1	1
Community		17	17	17	58	58	58	54	52	52
Parks & gardens		-			-	-	-	-	-	-
Sportsfields & stadia		-			-	-	-	-	-	-
Swimming pools		3	3	3	-	-	-	-	-	-
Community halls		-			-	-	-	-	-	-
Libraries		-			-	-	-	-	-	-
Recreational facilities		-	4	4	3	3	3	3	3	3
Fire, safety & emergency		10	10	10	10	10	10	10	9	9
Security and policing		-				-	-	-	-	-
Buses	7	-				-	-	-	-	-
Clinics		-				-	-	-	-	-
Museums & Art Galleries		-				-	-	-	-	-
Cemeteries		-				-	-	-	-	-
Social rental housing	8	-				-	-	-	-	-
Other		4			44	44	44	41	40	40
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other	9									
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		3 866	1 473	1 192	1 117	1 117	1 117	1 139	1 023	1 026
General vehicles		358	217	233	241	241	241	225	219	221
Specialised vehicles	10	329	114	114	114	114	114	201	201	201
Plant & equipment		196	155	139	141	141	141	132	128	128
Computers - hardware/equipment		501	126	145	142	142	142	133	131	132
Furniture and other office equipment		1 222	663	365	322	322	322	301	249	249
Abattoirs		-				-	-	-	-	-
Markets		-				-	-	-	-	-
Civic Land and Buildings		167	66	67	37	37	37	35	34	34
Other Buildings		1 057	129	129	118	118	118	110	60	60
Other Land		36				-	-	-	-	-
Surplus Assets - (Investment or Inventory)						-	-	-	-	-
Other			2		2	2	2	2	2	2
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		61	62	68	48	48	48	45	44	44
Computers - software & programming		61	62	68	48	48	48	45	44	44
Other *(list sub-class)*										
Total Depreciation	1	5 034	2 436	2 117	1 997	1 952	1 952	1 919	1 577	1 580

Specialised vehicles		329	114	114	114	114	114	201	201	201
Refuse										
Fire		329	114	114	114	114	114	201	201	201
Conservancy										
Ambulances										

DC3 Overberg - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
Capital expenditure	1							
Vote 1 - Municipal Manager		20	15	15				
Vote 2 - Management Services		201	1 196	669				
Vote 3 - Community Services		1 608	855	1 603				
Vote 4 - [NAME OF VOTE 4]		–	–	–				
Vote 5 - [NAME OF VOTE 5]		–	–	–				
Vote 6 - [NAME OF VOTE 6]		–	–	–				
Vote 7 - [NAME OF VOTE 7]		–	–	–				
Vote 8 - [NAME OF VOTE 8]		–	–	–				
Vote 9 - [NAME OF VOTE 9]		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		1 829	2 066	2 287	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Municipal Manager								
Vote 2 - Management Services								
Vote 3 - Community Services								
Vote 4 - [NAME OF VOTE 4]								
Vote 5 - [NAME OF VOTE 5]								
Vote 6 - [NAME OF VOTE 6]								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		1 829	2 066	2 287	–	–	–	–

DC3 Overberg - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
R thousand	4			2	6	3	3	5								
Parent municipality:																
List all capital projects grouped by Municipal Vote																
1.1 - Council Expenditure		Projector				Other assets	Furniture and other office equipment			8		–	–	–		New
1.1 - Audit		Computer equipment				Other assets	Computers - hardware/equipment				4					
1.1 - Audit		Computer equipment				Other assets	Computers - hardware/equipment				25					
1.2 - Executive Services		Computer equipment				Other assets	Computers - hardware/equipment				20	10	10	10		New
1.2 - Executive Services		Sundry Equipment				Other assets	Furniture and other office equipment				10	10	5	5		New
2.1 - Record Management		Sundry Equipment				Other assets	Furniture and other office equipment				10	14	5	5		New
2.1 - Record Management		Franking Machine				Other assets	Furniture and other office equipment			25						
2.2 - Human Resources		Projector				Other assets	Furniture and other office equipment							5		New
2.2 - Human Resources		Projector screen				Other assets	Furniture and other office equipment							1		New
2.2 - Human Resources		White board				Other assets	Furniture and other office equipment							1		New
2.2 - Human Resources		Recording Device				Other assets	Furniture and other office equipment							7		New
2.2 - Human Resources		Computer equipment				Other assets	Computers - hardware/equipment			16						
2.3 - Supply Chain Management		Delivery Vehicle				Other assets	General vehicles							150		New
2.3 - Supply Chain Management		Computer equipment				Other assets	Computers - hardware/equipment				10	10	5	5		New
2.3 - Supply Chain Management		Sundry Equipment				Other assets	Furniture and other office equipment				2	2	2	2		New
1.4 - Administration		Computer Equipment				Other assets	Computers - hardware/equipment			15	20	20	10	10		New
1.4 - Administration		Sundry Equipment				Other assets	Furniture and other office equipment			12	11	15	5	5		New
1.4 - Administration		Vehicle				Other assets	General vehicles			211				100		New
1.4 - Administration		Trailer				Other assets	Plant & equipment			9						
1.4 - Administration		Electrical Appliances				Other assets	Furniture and other office equipment							40		New
1.4 - Administration		Sundry Equipment				Other assets	Furniture and other office equipment					1	1	1		New
1.4 - Administration		Steel Shelves				Other assets	Furniture and other office equipment			9						
1.4 - Finance Inc, Exp & IT		Computer equipment				Other assets	Computers - hardware/equipment				50	50	50	50		New
1.4 - Finance Inc, Exp & IT		Sundry Equipment				Other assets	Furniture and other office equipment				4	4	4	4		New
1.4 - Finance Inc, Exp & IT		Upgrading IT Network				Other assets	Computers - hardware/equipment						1 500			Renewal
1.4 - Finance Inc, Exp & IT		Computer equipment E-mail Server				Other assets	Computers - hardware/equipment					14				Renewal
1.4 - Finance Inc, Exp & IT		SQL Cals				Other assets	Computers - hardware/equipment					10	15			New
1.4 - Finance Inc, Exp & IT		Computer equipment				Other assets	Computers - hardware/equipment				85					New
2.7 - Property Services		Upgrade office building				Other assets	Buildings							140		New
2.7 - Property Services		Upgrade office building - Airconditioners				Other assets	Buildings				37			80		Renewal
2.7 - Property Services		Security gate				Other assets	Buildings				3					
2.5 - Financial Administration		Computer equipment				Other assets	Computers - hardware/equipment			144	10	10	10	10		New
2.5 - Financial Administration		Sundry Equipment				Other assets	Furniture and other office equipment			4	8	4	5	9		New
2.5 - Financial Administration		Computer Server				Other assets	Computers - hardware/equipment			40						
1.6 - LED		Sundry Equipment				Other assets	Furniture and other office equipment						15	15		New
3.1 - Public Safety		Rescue/Sundry Equipment				Other assets	Plant & equipment			42	250	250	100	100		New
3.1 - Public Safety		Replacement of Vehicles				Other assets	Fire			494	940	1 200	250	750		Renewal
3.1 - Public Safety		Computer Server				Other assets	Computers - hardware/equipment			28						
3.2 - Environmental Protection		Sundry equipment				Other assets	Furniture and other office equipment			1		50	10	45		New
3.2 - Environmental Protection		Data Projectors				Other assets	Furniture and other office equipment			20				21		New
3.2 - Environmental Protection		Inspection kit				Other assets	Furniture and other office equipment			43				9		New
3.2 - Environmental Protection		Computer equipment				Other assets	Computers - hardware/equipment			30	30			30		New
3.2 - Environmental Protection		Sundry equipment				Other assets	Furniture and other office equipment					18				New
3.2 - Environmental Protection		Blue and green drop kit				Other assets	Plant & equipment							110		New
3.2 - Environmental Protection		Computer equipment				Other assets	Computers - hardware/equipment			14		40		30		New
3.2 - Environmental Protection		Upgrading of Toilets				Other assets	Buildings							50		Renewal
3.5 - Resorts		Sundry equipment (Die Dam)				Other assets	Plant & equipment			8	10	30	40			New
3.5 - Resorts		Kiosk (Die Dam)				Other assets	Other Buildings						30	20		Renewal
3.5 - Resorts		Conservancy Tank (Die Dam)				Other assets	Plant & equipment						30			Renewal
3.5 - Resorts		Worker Dwelling (Die Dam)				Other assets	Other Buildings						150			Renewal
3.5 - Resorts		Electricity Appliances (Die Dam)				Other assets	Furniture and other office equipment				10	10	10			New
3.5 - Resorts		Street Lighting (Uilenkraal)				Infrastructure - Electricity	Street Lighting						50	50		Renewal
3.5 - Resorts		Sundry equipment (Uilenkraal)				Other assets	Plant & equipment			73	16	15	15	15		New
3.5 - Resorts		Electricity Appliances (Uilenkraal)				Other assets	Furniture and other office equipment				25	75	50	50		New
3.5 - Resorts		Matress Cleaning Machine (Uilenkraal)				Other assets	Plant & equipment							30		New
3.5 - Resorts		Blinds (Uilenkraal)				Other assets	Furniture and other office equipment							50		New
3.5 - Resorts		Computer Equipment				Other assets	Computers - hardware/equipment			8						
3.5 - Resorts		Roof upgrade (Uilenkraal)				Other assets	Other Buildings							100		Renewal
3.5 - Resorts		Electricity (Uilenkraal)				Other assets	Other Buildings							60		Renewal
3.5 - Resorts		Sewerage (Uilenkraal)				Other assets	Sewerage purification			10				120		Renewal
3.5 - Resorts		Access Control				Other assets	Recreational facilities			120						
3.5 - Resorts		Jungle Gym				Other assets	Recreational facilities			15						
3.5 - Resorts		Refridgerators (Uilenkraal)				Other assets	Plant & equipment			28						
3.5 - Resorts		Access Road (Die Dam)				Other assets	Recreational facilities			91			50	50		Renewal
3.5 - Resorts		8 Drains (Die Dam)				Other	Recreational facilities			78						
3.5 - Resorts		Upgrade Ablution Facilities (Die Dam)				Other	Recreational facilities						40	40		Renewal
3.5 - Resorts		Mobile Toilets (Die Dam)				Other assets	Other Buildings						15	15		New
3.5 - Resorts		Camping Site (Die Dam)				Other assets	Other Buildings						20			New
3.5 - Resorts		Upgrade Buildings (Die Dam)				Other assets	Other Buildings							20		Renewal
3.5 - Resorts		Refridgerators (Die Dam)				Other assets	Plant & equipment			7						
3.5 - Resorts		Refuse Removal Truck (Die Dam)				Other assets	Specialised vehicles - Refuse							250		New
3.7 - Environmental Management		GIS Computer				Other assets	Computers - hardware/equipment							15		New
3.7 - Environmental Management		Replacement of Vehicles				Other assets	General vehicles			237						
3.7 - Environmental Management		Laptop				Other assets	Computers - hardware/equipment					10				New
3.5 - Solid Waste		Office Furniture				Other assets	Furniture and other office equipment			2						
Leased Assets		Printers				Other assets	Furniture and other office equipment			515						
Parent Capital expenditure	1											1 929	2 188	2 231		
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										–	–	–	–	–		
Total Capital expenditure										[illegible]	[illegible]	1 929	2 188	2 231		

AB

DC3 Overberg - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditu Framework		
R thousand	1,2			3	3	4	Year	Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year 2017/18
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
NA												
Entities:												
List all capital projects grouped by Municipal Entity												
Entity Name												
Project name												